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REPORTS

FROM

COMMITTEES:

SEVEN VOLUMES.

—(7.)—

POOR LAW (SCOTLAND);
VALUATION OF LANDS AND ASSESSMENTS
(SCOTLAND) BILL.

Session

8 *February* — 10 *August* 1870.

VOL. XI.

1870

REPORTS FROM COMMITTEES:

1870.

SEVEN VOLUMES:—CONTENTS OF THE

SEVENTH VOLUME.

N. B.—*THE* Figures *at the* beginning of the line, *correspond with the* N° *at the foot of each* Report; *and the* Figures *at the* end of the line, *refer to the* MS. Paging *of the Volumes arranged for The House of Commons.*

POOR LAW (SCOTLAND):

357. Report from the Select Committee on Poor Law (Scotland); together with the Proceedings of the Committee, Minutes of Evidence, Appendix, and Index - - - - - - - - p. 1

VALUATION OF LANDS AND ASSESSMENTS (SCOTLAND) BILL:

294. Report from the Select Committee on Valuation of Lands and Assessments (Scotland) Bill; together with the Proceedings of the Committee, Minutes of Evidence, Appendix, and Index - - 557

REPORT

FROM THE

SELECT COMMITTEE

ON

POOR LAW (SCOTLAND);

TOGETHER WITH THE

PROCEEDINGS OF THE COMMITTEE,

MINUTES OF EVIDENCE,

AND APPENDIX.

Ordered, by The House of Commons, *to be Printed,*
18 *July* 1870.

Monday, 14*th February* 1870.

Ordered, That a Select Committee be appointed to inquire the operation of the Poor Law in Scotland, and whether any and what Amendments should be made therein.

Friday, 18*th February* 1870.

Ordered, That the Select Committee on Poor Law (Scotland) do consist of Twenty-one Members.

Committee nominated,—

Mr. Craufurd.
The Lord Advocate.
Sir Robert Anstruther.
Mr. Anderson.
Mr. Armitstead.
Mr. Cameron.
Sir Edward Colebrooke.
Mr. Ellice.
Mr. Crum-Ewing.
Mr. Orr Ewing.
Mr. Fordyce.
Mr. Gordon.
Mr. John Hamilton.
Mr. Loch.
Mr. Macintosh.
Mr. M'Lagan.
Mr. Miller.
Sir Graham Montgomery.
Mr. Parker.
Mr. Arthur Peel.
Sir David Wedderburn.

Ordered, That the Committee have power to send for Persons, Papers, and Records.

Ordered, That Five be the Quorum of the Committee.

Friday, 25*th February* 1870.

Ordered, That the Minutes of Evidence taken before the Select Committee on Poor Law (Scotland), in the last Session of Parliament, be referred to the Select Committee on Poor Law (Scotland).

Monday, 9*th March* 1870.

Ordered, That the following Petitions be referred to the Select Committee: From Coldstream, Tingwall, Whiteness, and Weisdale.

Friday, 6*th May* 1870.

Ordered, That the copy of the Report of the Commissioners appointed by the Lords Commissioners of Her Majesty's Treasury to inquire into certain civil departments in Scotland (presented 24th March), be referred to the Select Committee.

Wednesday, 13*th May* 1870.

Ordered, That a copy of Report of J. J. Henley, Esquire, Poor Law Inspector, to the Poor Law Board, on the Boarding-out of Pauper Children in Scotland (presented 12th April), be referred to the Select Committee.

Monday, 18*th July* 1870.

Ordered, That the Committee have power to report their Observations, together with the Minutes of Evidence taken before them, to The House.

REPORT - - - - - - - - - - - - p. iii
PROCEEDINGS OF THE COMMITTEE - - - - - p. iv
MINUTES OF EVIDENCE - - - - - - - - p. 1
APPENDIX - - - - - - - - - - - - p. 328

REPORT.

THE SELECT COMMITTEE appointed to inquire into the operation of the Poor Law in *Scotland*, and whether any and what Amendments should be made therein;——Have considered the matters to them referred, and have agreed to the following REPORT:—

The Committee, in respect of the short time which remains for consideration of their Report during the present Session, resolve to report the Evidence to the House, and to express an opinion that the Committee should be re-appointed next Session for the purpose of agreeing upon a Report to be submitted to the House.

18 *July* 1870.

PROCEEDINGS OF THE COMMITTEE.

Friday, 25*th February* 1870.

MEMBERS PRESENT:

Mr. Craufurd.	Mr. Miller.
Mr. Loch.	Mr. Fordyce.
Sir Edward Colebrooke.	Mr. Cameron.
Mr. Orr Ewing.	Mr. John Hamilton.
Mr. Armitstead.	

Mr. CRAUFURD was called to the Chair.

[Adjourned till Tuesday next, at Twelve o'clock.

Tuesday, 1*st March* 1870.

MEMBERS PRESENT:

Mr. CRAUFURD in the Chair.

Mr. Orr Ewing.	Mr. Gordon.
Mr. M'Lagan.	Sir Edward Colebrooke.
Mr. Miller.	Mr. Armitstead.
Mr. Loch.	Mr. Fordyce.
Mr. Cameron.	Mr. Arthur Peel.
Sir Robert Anstruther.	Mr. John Hamilton.
Mr. Anderson.	Sir David Wedderburn.

Rev. *George Rigg* and Dr. *Tuke* were severally examined.

[Adjourned till Friday next, at Twelve o'clock.

Friday, 4*th March* 1870.

MEMBERS PRESENT:

Mr. CRAUFURD in the Chair.

Mr. Arthur Peel.	Mr. John Hamilton.
Mr. Anderson.	Mr. Loch.
Mr. M'Lagan.	Mr. Armitstead.
Mr. Orr Ewing.	Sir Edward Colebrooke.
Mr. Miller.	Mr. Cameron.
Mr. Ellice.	Sir Robert Anstruther.
Mr. Gordon.	Mr. Fordyce.
Sir David Wedderburn.	The Lord Advocate.

Mr. *W. G. Lumley*, examined.

[Adjourned till Tuesday next, at Twelve o'clock.

Tuesday, 8th March 1870.

MEMBERS PRESENT:

Mr. CRAUFURD in the Chair.

Mr. Miller.
Sir David Wedderburn.
Mr. Fordyce.
Mr. Ellice.
Mr. Armitstead.
Mr. Gordon.
Mr. John Hamilton.
Mr. Crum-Ewing.
Mr. Parker.
Mr. Cameron.
Mr. Anderson.
Mr. Orr Ewing.
Sir Edward Colebrooke.
Mr. M'Lagan.

Mr. *Hercules Scott*, examined.

[Adjourned till Friday next, at Twelve o'clock.

Friday, 11th March 1870.

MEMBERS PRESENT:

Mr. CRAUFURD in the Chair.

Mr. Miller.
Mr. M'Lagan.
Mr. Loch.
Mr. Orr Ewing.
Sir David Wedderburn.
Mr. Ellice.
Mr. Fordyce.
Mr. John Hamilton.
Mr. Anderson.
Mr. Crum-Ewing.
Mr. Gordon.
Mr. Peel.
Sir Robert Anstruther.

Rev. *James Bisset*, D.D., Mr. *Francis James Cochran*, and Mr. *John Tevendale*, were severally examined.

[Adjourned till Tuesday next, at Twelve o'clock.

Tuesday, 15th March 1870.

MEMBERS PRESENT:

Mr. CRAUFURD in the Chair.

Mr. Miller.
Mr. Orr Ewing.
Mr. Loch.
Mr. Arthur Peel.
Mr. Gordon.
Mr. John Hamilton.
Mr. Cameron.
Mr. Ellice.
Mr. M'Lagan.
Sir Edward Colebrooke.
Mr. Anderson.
Sir David Wedderburn.
Mr. Armitstead.

Mr. *J. Tevendale*, further examined.

Sir *James Gardiner Baird*, examined.

[Adjourned till Friday next, at Twelve o'clock.

Friday, 18*th March* 1870.

MEMBERS PRESENT:

Mr. CRAUFURD in the Chair.

Mr. Ellice.	Mr. John Hamilton.
Mr. Miller.	Sir David Wedderburn.
Mr. M'Lagan.	Mr. Orr Ewing.
Mr. Fordyce.	Mr. Armitstead.
Sir Robert Anstruther.	Sir Edward Colebrooke.
Mr. Mackintosh.	Mr. Anderson.

Captain *James Young* and Mr. *Alexander Greig* were severally examined.

[Adjourned till Tuesday next, at Twelve o'clock.

Tuesday, 22*nd March* 1870.

MEMBERS PRESENT:

Mr. CRAUFURD in the Chair.

Mr. Miller.	Mr. Gordon.
Mr. Anderson.	Mr. Orr Ewing.
Mr. Ellice.	Sir Edward Colebrooke.
Sir David Wedderburn.	Mr. Mackintosh.
Mr. Fordyce.	Mr. Cameron.
Mr. Arthur Peel.	The Lord Advocate.
Sir Robert Anstruther.	Mr. M'Lagan.
Mr. Armitstead.	Mr. John Hamilton.

Captain *James Young*, further examined.

Mr. *James Moir*, Mr. *Thomas Blackstock*, and Mr. *George Millar*, were severally examined.

[Adjourned till Friday next, at Twelve o'clock.

Friday, 25*th March* 1870.

MEMBERS PRESENT:

Mr. CRAUFURD in the Chair.

The Lord Advocate.	Sir Robert Anstruther.
Mr. Miller.	Sir David Wedderburn.
Mr. M'Lagan.	Mr. Ellice.
Mr. Orr Ewing.	Mr. John Hamilton.
Sir Edward Colebrooke.	Mr. Gordon.
Mr. Anderson.	Mr. Mackintosh.
Mr. Loch.	Mr. Arthur Peel.
Mr. Armitstead.	Mr. Crum-Ewing.
Mr. Fordyce.	

Mr. *Alexander Smollett* and Mr. *J. B. Risk* were severally examined.

[Adjourned till Tuesday next, at Twelve o'clock.

Tuesday, 29th March 1870.

MEMBERS PRESENT:

Mr. CRAUFURD in the Chair.

Mr. M'Lagan.	Mr. Cameron.
Mr. Ellice.	Mr. Mackintosh.
Mr. Anderson.	Sir Edward Colebrooke.
Sir Robert Anstruther.	Sir David Wedderburn.
Mr. Hamilton.	Mr. Arthur Peel.
Mr. Orr Ewing.	Mr. Armitstead.

The Rev. *Bernard Tracy* and Mr. *G. H. List* were severally examined.

[Adjourned till Friday next, at Twelve o'clock.

Friday, 1st April 1870.

MEMBERS PRESENT:

Mr. CRAUFURD in the Chair.

Mr. Miller.	Mr. Anderson.
Mr. M'Lagan.	Mr. Arthur Peel.
Mr. John Hamilton.	Mr. Ellice.
Sir Robert Anstruther.	Mr. Armitstead.
Mr. Loch.	Mr. Mackintosh.
Mr. Orr Ewing.	

Mr. *Daniel Kemp*, Mr. *James Allison*, and Mr. *George H. B. Hay*, were severally examined.

[Adjourned till Tuesday, 3rd May, at Twelve o'clock.

Tuesday, 3rd May 1870.

MEMBERS PRESENT:

Mr. CRAUFURD in the Chair.

Mr. Miller.	Mr. Parker.
Mr. John Hamilton.	Mr. Orr Ewing.
Mr. Ellice.	Mr. Armitstead.
Mr. Mackintosh.	Sir Robert Anstruther.
Mr. M'Lagan.	Mr. Arthur Peel.
Mr. Crum-Ewing.	

Dr. *Hugh Barclay* and Mr. *Nicol Martin* were severally examined.

[Adjourned till Friday next, at Twelve o'clock.

Friday, 6th May 1870.

MEMBERS PRESENT:

Mr. CRAUFURD in the Chair.

Mr. Orr Ewing.
Mr. Loch.
Mr. Ellice.
Mr. M'Lagan.
Mr. Arthur Peel.
Mr. John Hamilton.
Mr. Miller.
Sir Robert Anstruther.
Sir David Wedderburn.
Mr. Mackintosh.
Sir Edward Colebrooke.
Mr Gordon.
Mr. Armitstead.
Sir Graham Montgomery.

Dr. *Hugh Barclay*, further examined.

Mr. *John Lambert*, examined.

[Adjourned till Tuesday next, at Twelve o'clock.

Tuesday, 10th May 1870.

MEMBERS PRESENT:

Mr. CRAUFURD in the Chair.

The Lord Advocate.
Sir Robert Anstruther.
Mr. Miller.
Mr. Loch.
Sir Graham Montgomery.
Mr. Ellice.
Mr. Cameron.
Sir David Wedderburn.
Mr. John Hamilton.
Mr. Crum-Ewing.
Mr. Orr Ewing.
Mr. M'Lagan.
Mr. Gordon.
Mr. Mackintosh.
Mr. Parker.
Mr. Armitstead.
Sir Edward Colebrooke.

Mr. *William Stuart Walker*, examined.

[Adjourned till Friday next, at Twelve o'clock.

Friday, 13th May 1870.

MEMBERS PRESENT:

Mr. CRAUFURD in the Chair.

Sir Graham Montgomery.
Mr. Miller.
Sir Edward Colebrooke.
Mr. Loch.
Mr. Gordon.
Mr. Ellice.
Mr. Orr Ewing.
Mr. John Hamilton.
Sir Robert Anstruther.
Sir David Wedderburn.
Mr. Anderson.
Mr. Cameron.
Mr. Mackintosh.
Mr. A. W. Peel.
Mr. Crum-Ewing.
Mr. M'Lagan.

Mr. *William Stuart Walker*, further examined.

[Adjourned till Tuesday next, at Twelve o'clock.

Tuesday, 17*th May* 1870.

MEMBERS PRESENT:

Mr. CRAUFURD in the Chair.

Mr. M'Lagan.	Sir Edward Colebrooke.
Mr. Orr Ewing.	Sir Robert Anstruther.
Mr. Loch.	Mr. Arthur Peel.
Mr. John Hamilton.	Mr. Mackintosh.
Mr. Ellice.	Mr. Armitstead.
Mr. Cameron.	Mr. Crum-Ewing.
Mr. Miller.	The Lord Advocate.
Sir David Wedderburn.	Sir Graham Montgomery.

Mr. *Wm. S. Walker*, further examined.

Mr. *Arthur Peterkin*, examined.

[Adjourned till Tuesday, 24th May, at Twelve o'clock.

Tuesday, 24*th May* 1870.

MEMBERS PRESENT:

Mr. CRAUFURD in the Chair.

Mr. Miller.	Mr. Anderson.
Mr. Loch.	Mr. Parker.
Mr. Armitstead,	Mr. Arthur Peel.
Mr. Orr Ewing.	Mr. Cameron.
Mr. M'Lagan.	Mr. Mackintosh.
Sir Edward Colebrooke.	Mr. Crum-Ewing.

The Committee deliberated.

[Adjourned till Tuesday, 12th July.

Tuesday, 12*th July* 1870.

MEMBERS PRESENT:

Mr. CRAUFURD in the Chair.

Mr. Ellice.	Mr. Fordyce.
Mr. Orr Ewing.	Mr. Anderson.
Sir Edward Colebrooke.	Mr. Gordon.
Mr. Loch.	Mr. Arthur Peel.
The Lord Advocate.	Mr. Ellice.
Sir Robert Anstruther.	Sir Graham Montgomery.
Mr. John Hamilton.	Mr. Cameron.
Mr. Armitstead.	Mr. Crum-Ewing.
Sir David Wedderburn.	Mr. Mackintosh.
Mr. M'Lagan.	

The Committee deliberated.

DRAFT REPORT proposed by the Chairman, read a first time, as follows:

[*Mem.*—Evid. I. in the marginal notes refers to the Evidence taken in 1869, and Evid. II. to the Evidence taken in 1870.]

"1. In entering upon the large investigation referred to them, your Committee felt it necessary from the commencement to divide the subject into the various heads under which the details of the question could be most conveniently grouped, and which should serve as guides in the examination of the several witnesses. Accordingly the following heads of inquiry were proposed by the Chairman, and adopted for their guidance by the Committee:—

"1. Constitution and power of the Board of Supervision, and the principles and practice by which it has been guided in the administration of the law.

"2. Results effected by the law on the condition of the people and on pauperism, distinguishing, as far as possible, those due to the principle on which the law is based, and those due to its administration, and pointing out the causes of a constantly increasing expenditure.

"3. Constitution and power of the local parochial boards, and how far uniformity of action in the administration of the law has been secured under the guidance of the Board of Supervision.

"4. Operation and effect of the Law of Settlement.

"5. Area of chargeability and management in relation to uniformity of rates and economy of expenditure.

"6. Incidence of taxation, and abolition of all exemptions.

"7. Abolition of *ex officio* representation on parochial boards, and modification of the Law of Mandates.

"8. Poorhouses and their effects:

1. On pauperism.
2. On expenditure.

"9. Treatment and condition of pauper lunatics.

"10. Medical relief, its conditions and efficiency.

"2. It is obvious, however, that the various matters falling under the several heads are so interwoven in their mutual action, that it is not possible to treat them as distinct and several topics, and therefore, in framing this report, your Committee have not found it desirable to adhere to the sub-division indicated by those heads.

"3. Before entering on the inquiry as to the operation of the present poor law, it may be well to dispose of a preliminary question which has been pointed at, if not distinctly raised in the course of the examination; viz. whether the existence of a poor law is not in itself so great an evil that it can only be removed by the total abolition of the law.

"4. On this point your Committee consider the evidence of Dr. Wood to be conclusive, when, after stating his strong objection to any poor law whatever, he ends by admitting that a poor law must now be maintained. "I admit," he says, in answer to Question 5051, "the poor law as a fact that we cannot get over; and the only question, I should think, which the Committee would have to deal with is, how to make it do as little evil as possible, or how to make it do as much good as possible, if you prefer to put it in that form.

5021. 5039, 5040, 5041, 5042. 5051. *See* also 7043.

"5. The changes introduced by the Poor Law of 1845 (8 & 9 Vict. c. 83) did not affect the principle upon which the claim to relief was based in Scotland ever since the Act of 1579, which declares that 'the persons entitled to parochial relief are those who are either wholly or partially disabled on account of age or infirmity, so as to be incapable of working or earning for themselves a sufficient maintenance.' The main objects of the Act of 1845 were to regulate the mode of raising the funds to meet the legal claims, and the mode of administering them. It provided the pauper with greater facilities of enforcing his claim to relief by giving him an appeal to the sheriff in case of relief being refused, and an appeal to the Board of Supervision in the event of the relief offered being inadequate in amount. Formerly his only recourse was to the cumbersome and expensive machinery of an application to the Court of Session. The jurisdiction of the Court of Session has not indeed been abolished, but the pauper cannot invoke its aid except with the consent of the Board of Supervision.

380. 381. 623–627. 956, 957. 630. 101, 102.

"6. The Act provides for the raising of the funds for the relief of the poor by assessment, and in all cases in which the persons administering or entitled to administer the laws for the relief of the poor in any parish, resolve that the funds shall be raised by assessment, the collection and management of the funds for the relief of the poor in the said parish are transferred to a new body, called the Parochial Board, consisting in purely burghal parishes of a number of managers elected by the ratepayers, of four members nominated by the magistrates of the burgh, and of not more than four members nominated by the Kirk Session; and in parishes which are entirely rural, or partly rural and partly burghal, of all owners of lands and heritages of the yearly value of 20 *l.* and upwards,

upwards, of the provost and bailies of any royal burgh, if any, in such parish, of the Kirk Session, and of a certain number of members elected by the ratepayers. The Act further provides for the establishment of a central authority under the name of a Board of Supervision, whose functions are to secure as far as possible uniformity in the administration of the law by the local boards, and to protect the interests of the pauper. Each parish is required to appoint an inspector of the poor, who, though appointed by the parochial board, is, in fact, an officer of the Board of Supervision, and is only dismissible by that board. He has the whole charge of looking after the poor under the control of the local board, but as an officer of the Board of Supervision, he occupies a somewhat independent position. Parishes are required to provide medical relief, clothing, and education, as part of poor relief, and provision is made for the erection of poorhouses and for the care of lunatic paupers, subject to the approval and under the inspection and control of the Board of Supervision. By a subsequent Act, however, passed in 1857, the care of lunatic paupers was transferred from the Board of Supervision to the Board of Lunacy, which was established in that year.

"7. The Poor Law Act (1845) further provides for the relief of all persons legally entitled to parochial relief, although they have no settlement in the parish to which they apply, recourse being given to the relieving parish to be reimbursed by the parish of settlement when ascertained. The time for acquiring an industrial settlement is extended from three years' to five years' continuous residence. But such settlement will be lost if the pauper, during any subsequent period of five years, shall not have resided in the parish of settlement for at least one year.

"8. The main provisions of the Act were framed in the interest of the poor. The startling disclosures brought out by the Report of the Royal Commission appointed in 1843, to inquire into the state and management of the poor in Scotland, rendered legislative action necessary to cure the evils which prevailed at any rate in the populous towns and manufacturing districts, as well as in some of the Highland counties. The Act was framed on the assumption that the niggardliness of the local authorities in the administration of the funds provided for the relief of the poor, would be a sufficient check on the too lavish expenditure of their funds, and required a strong counteracting bias. The measure, therefore, was so conceived as to give increased facilities to the pauper, both to establish his claim to relief and to increase the amount of it, and it contains no provisions whatever for checking or reducing any unnecessary or even extravagant expenditure of the funds by the local boards. 6338. Mr. Walker's Evidence. II. 5609.

"9. The general results of the law passed in 1845 appear, from the concurrent testimony of those witnesses most competent to express an opinion, to have been decidedly beneficial to the condition of the paupers themselves. The allowances are better and more certain than they were under the administration of the old law; and as regards the condition of the people, the burden of maintaining the pauper has in a great measure been transferred from the poorer to the richer classes. There are no doubt marked exceptions, as pointed out by witnesses from Edinburgh, Glasgow, and Ayr; but the evidence of these witnesses points rather to the demoralising effects which are to a certain extent the necessary concomitants of any poor law, and which are fully admitted even by those who most uphold the benefits of the Act of 1845, but who concede that the Act has had the effect of creating a great amount of improvidence amongst the poor. It is chiefly in this sense that the allegations that the Act has had the tendency to increase pauperism should be read. 146. 958. 1260, 1261, 1262. 3422. 5780. 7247. Evid. II., 6124. 1366. 1370. 3423, 3424. 5014. 6247. 6248. 6486. 364, 365. 965. 1379.

"10. The statistics which have been laid before your Committee show that immediately after the passing of this Act there was a great and rapid increase in the number of registered poor. The number of registered poor increased from 69,432 on the 1st February 1846, to 74,161 on the 14th May 1847; to 77,730 on the 14th May 1848; to 82,357 on the 14th May 1849. 1273. Appendix, No. 3, p. 452.

"11. This is the highest number of registered poor since the Act came into operation. These first three years were in many respects exceptional years, and 1849 was especially so. It is only from 1850 that the statistics relative to the poor can be fairly counted as of value in reference to the normal condition of the country. Previous to the 14th May 1850 we have no reliable account of the casual poor or their dependants; the first return we have of the dependants of the registered poor is on the 14th May 1847, when the number was 31,849; on the 14th May 1848 they were 34,547, and on the 14th May 1849 they were 36,603. 1299, 1300, 1301.

"12. Thus the total number of registered poor and their dependants rose from 106,010 on the 14th May 1847, to 118,960 on the 14th May 1849, representing a ratio in the former year of 3·811 per cent. of the population, and in the last year a ratio of 4·196 per cent. But these figures must not be assumed to denote an increase of pauperism in the country arising solely from the operation of the Act. The great mass of this pauperism existed at the time the Act was passed, and was only brought into evidence by the Act which altered the mode and shifted the burden of relief; and this will appear still more clearly when it is observed that, whereas in August 1845 there were only 230 assessed parishes, and in the remaining 650 the poor were dependant on the more or less precarious relief of voluntary contributions, in August 1849 the state of things had been almost exactly 93–100. 146–150. 24th Report, Board of Supervision, p. vi.

exactly reversed, and a legal provision for the poor had been adopted in no less than 625 parishes.

1299. Appendix, No. 3, and 24th Report, Board of Supervision, p. 163.

"13. Starting then from 1850, which may be taken as the first normal year for reference we find the number of registered poor on the 14th May to be 79,031, the number of their dependants 35,124, the number of adult casual poor 4,267, and the number of their dependants 3,308; thus showing a total of 114,155 of registered poor and dependants and 7,575 of casual poor and dependants, or a total of all classes receiving relief of 121,730, being 4·256 per cent. of the population. Taking then the year ending 14th May 1869 we find registered poor, 80,334; their dependants, 48,005; adult casual poor, 3,690; their dependants, 4,036; making the total of registered poor and their dependants, 128,334, the total of casual poor and dependants 7,726, and the total of all classes receiving relief 136,065, being 4·250 per cent. of the population. If, on the other hand, the two decennial periods, 1850 to 1859 and 1860 to 1869, be taken, it will be found that the average per-centage of all classes receiving relief to population, is 4·098 in the first 10 years, and 4·104 in the second 10 years. Again, the average per centage of registered poor and their dependants to population is 3·842 in the first 10 years, and 3·875 in the second 10 years. Taking the average number of each class, we find—

		Number.	Per centage.
"1850-59.	Registered poor - -	78,129	2·650
"1860-69.	„ - - -	78,308	2·498
"1850-59.	Dependants - - -	34,971	1·192
"1860-69.	„ - - - -	42,763	1·377
"1850-59.	Casual and dependants -	7,545	·276
"1860-69.	„ -	7,726	·229

Showing, that while the general average per-centage of all classes relieved is almost stationary, the per-centage of registered poor has diminished sensibly; the per-centage of casual poor has also diminished, though to a much smaller extent; but the per-centage of dependants of the registered poor has increased in a marked degree. Your Committee have failed to obtain any explanation of this fact. They venture to suggest, however, that it may to some extent be accounted for by the increase of illegitimate children, which is due to the practice which has grown up under the law of giving relief to able-bodied women with more than one illegitimate child, and in proportion to the number of such children. And this suggestion acquires considerable weight from the fact that more than two-thirds of the registered poor relieved during the year are females. There is some doubt how far the statistics as to the relative number of registered poor, and of their dependants, during the first 10 years since the passing of the Act, can be relied upon; but at any rate, since the year 1855, they may be taken to be sufficiently reliable. Taking the number of dependants in that year, on 14th May, viz., 34,187, and comparing it with the number on 14th May 1869, viz., 48,005, the increase is 13,818 in 14 years, while the increase of the total population in the same period is about 303,000. Comparing again the total of all classes receiving relief on 14th May 1855, viz., 121,770, with the total of all classes receiving relief on the 14th May 1869, viz., 136,065, the increase is 14,295. It is also remarkable that in the same period the adult casual poor have decreased, while their dependants have increased. The increase in the latter has been from 3,361 to 4,036, or a difference of 675, which, added to 13,818 (the increase of the dependants on registered poor), gives a total of 14,493. From this it appears that the increase in the number of paupers relieved is entirely due to the increase in the number of dependants.

948 1293, 1294. 4584, 4585. 4589. 5290. 8540.

See Board of Supervision Reports, Appendix B., general summary of number of poor relieved 1287–1292, referring to Appendix, No. 2. Appendix, No. 3. Board of Supervision, 24th Report, p. 168.

"14. Your Committee cannot fail to advert to these figures as proof of the deteriorating influence of the law, the provisions, as well as the administration of which, are exceedingly deficient in the checks required to counteract its evil tendencies.

"15. Much stress is, indeed, laid on the fact that the per-centage of paupers to population has not increased during the last 20 years; but your Committee can only view with apprehension the state of a people in which 41 out of every 1,000 are dependant on poor relief.

"16. Turning now to the effects of the law upon expenditure, the results are still more remarkable. The total expenditure for the year ending 1st February 1846 (being the last year under the old system), was 295,232 *l.* In the year ending 14th May 1847, it had risen to 433,915 *l.*, being an increase of 138,683 *l.*, or 47 per cent., and by the end of the first 10 years, namely, at 14th May 1856, it had reached the sum of 602,823 *l.*, being an increase of 307,591 *l.*, or 104 per cent. During the next 10 years, to 14th May 1866, the increase was 136,491 *l.*, or 22 per cent., and in the last three years the further increase has been 81,870 *l.*, or 11 per cent. The total expenditure for the year ending 14th May 1869, being no less a sum than 821,184 *l.* These figures are all exclusive of outlay on buildings.

Evid. II. Appendix, No. 15.

buildings. A strong impression has prevailed that the total increase of expenditure since February 1846 is attributable to the Act of 1845, and that it represents the absolute increase of cost of the poor since that time; but as the increase in the number of poor in the first years after the passing of the Act has been shown above to have been in a considerable degree only apparent, so in the expenditure the increase in some degree is likewise apparent, and due to the transference of the charge from voluntary and charitable sources to a public legal assessment. But, besides these considerations, it will be found on examining the amounts raised for the relief of the poor during the 10 years previous to February 1846, that they were already increasing in a rapid ratio for each year; the total increase being from 171,042 *l.* to 306,044 *l.*, or 135,000 *l.* for the 10 years from 1836 to 1846, or 79 per cent. Without entering into the question as to whether the ratio of increase has been greater or less since, than before, the Act of 1845, for which there are not sufficient data for accurate calculation, it is evident, at any rate, that the fact of a considerable annual increase in expenditure cannot be ascribed solely to the new law. It is, in all probability, the natural tendency of any poor law; but such a tendency cannot fail to be aggravated where the provisions of the law are conceived in a spirit more favourable to the pauper than to the ratepayer, as is the case in the Act of 1845. Assuming again the year 1850 as the proper normal starting point, the total expenditure in that year, exclusive of buildings, was 534,353 *l.*, and comparing it with 643,303 *l.*, the similar expenditure in 1860, the increase in those 10 years is 20 per cent. Comparing 821,184 *l.*, the expenditure in 1869, with that for 1860, there is a further increase of nearly 28 per cent.; from which it appears that not only is the expenditure increasing, but it has increased in a higher ratio during the latter period.

Evid. II., 5675, and Appendix, No. 15.

" 17. It should be noted, however, that a very large portion of this increase is due to the cost of lunatic paupers. The cost of lunatic paupers which is stated by Sir John McNeill to have been 40,000 *l.* at the commencement, had reached to 87,490 *l.* at 14th May 1860, and to 124,812 *l.* at 14th May 1869, an increase of 41 per cent. in the last 13 years. If the cost of the lunatic paupers in those 10 years be deducted from the total expenditure it will be found that during those years the increase in expenditure on ordinary paupers was only 25 per cent. Your Committee desire to point special attention to this result as showing a marked difference between the expenditure under the Board of Lunacy and that under the Board of Supervision.

1354.

" 18. Examining the various heads of expenditure, it will be found that the relief of registered and casual poor absorbs nearly 80 per cent. of the whole; management between 10 and 11 per cent.; buildings nearly 6 per cent.; medical relief 4 per cent.; while the whole of the law expenses only amount to a little over 1 per cent. Considering the strong opinion of many witnesses as to the oppressive amount of law expenses, it is somewhat remarkable that in 1852 and 1853, the years of highest expenditure on law, the amount never reached 6*d.* in the pound on the whole expenditure; while the average of the last 10 years has been less than 3*d.* in the pound.

Appendix, No. 3.

" 19. That this increase of an expenditure, four-fifths of which are applied to the relief of the poor, represents an improvement in the material condition of the poor, your Committee entertain little doubt. It has been suggested by some witnesses that the increase may be largely due to a rise in the cost of provisions and clothing; but on examination, this view was not found to be based on very reliable facts, and the more reasonable conclusion is that there has been a growing liberality in the scale of allowances.

1260-2. Evid. II., 5602. 1334-7. 3427.

" 20. Your Committee are of opinion that it is time to place some check on this increase by legislative enactment. It is urged, indeed, by those who are favourable to the law, that the per-centage of the expenditure to the annual value of lands and heritages has not increased. But your Committee cannot think it a satisfactory state of things, that the absolute burden of pauperism is increasing in direct ratio with the increase of the wealth of the country, They are inclined to the conclusion that the increase is largely due to the fact that the poor law in Scotland is based on a system of out-door relief, and they are supported in this conclusion by the remarkable evidence of the effect of a properly applied poorhouse test given by Sir John McNeill, confirmed by Mr. Bett, and more fully illustrated in the statistics of the results of the poorhouse system furnished by Mr. Walker, the present chairman of the Board of Supervision.

1329. 3427. Evid. II., 5736. 1549-54. 6890-6902. Evid. II., Appendix, No. 15.

" 21. The constitution of the parochial boards is not such as to secure any effective check generally on the increase of expenditure. The low qualification brings persons to sit on the board who are related to many of the paupers, and who prefer casting them on the public rate rather than maintain them themselves, and the influence of the parish minister, who is often the most active member of the board, though exempted from contributing to the rate himself, tends in many cases to favour increased allowances, and to foster opposition to the application of the poorhouse test. The power of increasing expenditure is in fact unlimited in the parochial boards. If they are niggardly in their allowances the pauper can effectively invoke the aid of the Board of Supervision to have them increased; but if the parochial board should happen to run into the other extreme, the ratepayers have no means whatever of controlling the expenditure; there is moreover a total absence of any system of real audit of the accounts of the local boards.

7018-29.

" 22. Again, in parishes which are partly burghal and partly rural, the boards are so unwieldy in size, that the management falls practically into the hands of the chairman by means of the present system of mandates.

Evid. II., 1883, 1886. 1891-3. 1895-1906.

 " 23. The

5618, 5619. "23. The general evidence in regard to the Board of Supervision, with very few exceptions, is favourable to its constitution, and to the influence which it has had in the management of the poor law; at the same time it is evident that the existence of a central authority, established avowedly in the interest of the pauper, has had no small effect in promoting an increase of expenditure. It is, however, important to notice, that even those who find most fault with the action of the Board of Supervision admit the necessity of some central authority to secure uniformity in the administration of the law. As at 7739. present constituted, the Board of Supervision has no power of initiation; it acts only when set in motion by the local boards, or by the complaint of a pauper; its powers, in fact, are of a negative and not an active nature. Suggestions have been made for giving larger powers to the board, and more especially for making it the final arbiter in all cases of settlement, with a view to saving law expenses. Your Committee do not think that any advantage is likely to accrue from adopting such a proposal, and they entertain serious doubts whether it would really have the effect of diminishing the legal expenses. The secretary to the board does act now as arbiter, by consent, in cases of settlement where Evid. II., 5358. the parties can agree as to the facts; this practice your Committee think might be advantageously made part of the statutory duty of the board.

"24. It is by no means clear that, in cases where the facts cannot be agreed upon, their proof could be established more cheaply before the Board of Supervision than before any Evid. II., 5359. other tribunal. A better scheme would be, as proposed by the chairman of the board, 996. that all actions on questions of settlement should be competent only in the Sheriff Evid. II., 5236. Court, with an appeal to the Court of Session on a special case. At any rate, the legal expenses in connexion with settlement cases form only a portion of the whole law expenses arising under the poor law administration, which, as shown above, constitute too small a proportion of the poor law expenditure to have any appreciable effect on the local rates.

"25. Your Committee think it much more important to seek some check on the growth of what constitutes the great bulk of the expenditure, viz., the relief given to the paupers. Evid. II., 5609. At present the Board of Supervision have no power whatever to control this expenditure. Your Committee are of opinion that for this purpose the powers of the board should be Evid. II., 5338. increased; and they also think that a more frequent inspection should be exercised by the *See* Appendix, general superintendents. The board seems also to have no power of varying or recalling No. 15, p. 487. any Minute, either under the 60th or under the 74th section of the Act. On the whole, Evid. II., 5931-2. the action of the Board of Supervision appears, from the evidence, to have secured a certain amount of uniformity in the administration of the law. But your Committee think that, now that an experience of a quarter of a century has given greater insight into the weak points of the system, a much greater uniformity, and probably with economical results, might be obtained by increasing the powers of the central authority, and bringing it into closer contact with the local management by means of more frequent inspection, coupled with an efficient system of audit.

"26. If the change here indicated were carried out, it would be possible and advantageous to abolish the jurisdiction of the sheriff, and to leave to the parochial board the right to decide as to the claim for relief, subject to an appeal only to the Board of Supervision. There is a great preponderance of evidence in condemnation of the sheriff's jurisdiction to order an applicant for relief to be placed on the roll, and even the present Evid. II., 5228. chairman of the Board of Supervision, who is in favour of maintaining the jurisdiction, is of opinion that it has been so unsatisfactorily exercised, that it ought to be fenced round with some statutory checks. Your Committee, however, are of opinion that as the question of amount of relief is a matter for appeal to the central authority, there is no reason why it should not also decide as to the right to relief, and that by placing the appeal on both 6486. 8590-1. points in the Board of Supervision there would be a saving of trouble and expense, and a 8509-11. diminution of the facilities which the present system offers for applicants for relief getting admitted to the roll.

"27. It seems very doubtful whether any advantage would accrue from any material change in the present law of settlement. There are one or two defects in the law, how- Evid. II., 5866. ever, which require correction. The principal defect arises from the wording of the 76th section of the Act of 1845, by which a person who has acquired a settlement, by five years' residence in any parish or combination, loses that settlement 'if during any subsequent period of five years he shall not have resided in such parish or combination continuously for at least one year.' So that a five years' settlement may be lost by absence for four years and a day. The practical result is, to throw many paupers back on the parish of their birth, frequently at the close of a long life spent in a totally different part of the country. This evil is aggravated by the fact, that most of the towns which constitute the chief centres of labour, are divided into more than one parish, and a change of residence from one part of the same town to another may either prevent the acquirement of a residential settlement, or defeat it after it has been acquired. To obviate these evils it has been suggested, in the first place, that no person should lose a residential settlement once acquired in any parish or combination until he shall have been absent for a period Evid. II., 5865. sufficient, at any rate, to enable him to acquire a fresh settlement; and, in the second 1424. place, that in all towns consisting of more than one parish, the whole of those parishes shall be formed into one combination.

"28. Whether

"28. Whether any further extension of the area of chargeability and management would lead to satisfactory results, seems, at least, to be very doubtful. The only combination which was attempted under the provisions of the law (8 & 9 Vict. c. 83, s. 16), was in the island of Islay, and the results were found to be so unsatisfactory, that a special Act was passed to dissolve the combination, there being no power in the Poor Law Act to put an end to any combination formed under the Act. Your Committee, however, think that it would be desirable to facilitate the formation of combinations in cases where the Board of Supervision may think it advisable, and also to give to that board a power to dissolve any combination that may have been formed, and which shall be proved to their satisfaction not to work advantageously. 528. 6781.

"29. Among the grievances complained of under the poor law, none are perhaps so severely felt, or so loudly complained of, as those which arise from the present incidence of the poor rate. The principle of the old Scotch Poor Law was, that everyone should contribute to the relief of the poor according to his ability, or, as the old law of Scotland expressed it, according to his means and substance. To a certain extent this principle was retained in the Act of 1845, which provided three modes of assessment, any one of which might be selected by the parish, subject to the approval of the Board of Supervision. Two of these modes made the assessment fall in part upon means and substance. By an Act passed in 1861, however, the assessment upon means and substance was abolished, and the only mode now left of imposing an assessment is that known as the first mode under the Act of 1845, which provides that "one-half such assessment shall be imposed upon the owners, and the other half upon the tenants or occupants of all lands and heritages within the parish, rateably according to the annual value of such lands and heritages." 38–44.

"30. With a view to provide for an equitable distribution of the burdens under this mode of assessment, a provision was inserted in the Act of 1845, giving power to parochial boards to divide the various occupants of land and heritages into classes, and to impose different rates of assessment on the several classes, subject to the approval of the Board of Supervision. The necessity for some such arrangement was so clearly felt that, by the Act of 1861, classification was made compulsory in all parishes where, by the Act, assessment on means and substance was changed to assessment on lands and heritages only. There can be little doubt that a fair classification, when attainable, greatly tends to equalise the rate, and, in a rough sort of fashion, to secure that each ratepayer shall contribute in proportion to his ability to pay. But as the adoption of classification rests, in the first instance, with the parochial board, the nature and degree of that classification depends much on the constitution of that board, and may vary according to the majority of any particular interest sitting at the board. And though the Board of Supervision may veto any classification which they consider decidedly unfair, they have no power to compel the parochial boards to classify; nor can they, if a scheme of classification be once approved, take any steps to alter that classification if it should afterwards prove to be inequitable in its operation. 1119–1128. Evid. II., 5400.

"31. Moreover, classification gives relief only in respect of occupation, and in no way touches the ability of the owner of property to contribute to the rates, except in so far as the house which a man occupies may be assumed to be a measure of his general financial condition. But it is only to a very limited amount of income that the house a man occupies can be held to be a fair measure of his wealth. Besides which, by the present system, the amount contributed to the rates by owners of property depends on the nature of that property. Two men may occupy houses of the same rateable value, both paying the same amount to the rates in respect of that occupation; both may have the same income; but if one has it all from lands and heritages and the other has it all from money investments, the former will pay rates on that income while the latter will pay nothing. Many other cases of inequality might be easily suggested, even between persons whom the law considers as owners of lands and heritages.

"32. Thus, to put a strong case, suppose A. and B., each occupying a house of the same rental; A. is the owner of lands and heritages of the value of say 1,000 *l.* a year, but has mortgaged those lands to the extent of 500 *l.* a year to B.; both will pay the same rate in respect of the occupation of their houses, but A. will pay on the full 1,000 *l.* a year; that is to say, on double his available income, while B. will pay nothing on his 500 *l.* a year which is derived from lands and heritages of which he is, as mortgagee, the owner in law; and as the exemption of any one class of property from taxation aggravates the burden upon those classes that are not exempt, and who often are the least able to bear it, there can be no wonder at the outcry against the burden of the poor rate as at present levied. It is argued that the former system of assessing means and substance was even more unpopular than the present mode of levying the rates; but in the first place, as the assessment of means and substance was optional, and was successfully resisted where means and substance was strongest, it was only applied in comparatively few parishes; and in the second place, the unsatisfactory nature of the assessing body, and the dislike of the ratepayers to the inquisitorial investigation of their private pecuniary affairs by a parochial board, made them prefer the inequalities of the assessment on rental to the objectionable mode in which the principle of taxing means and substance was then applied. But the result of the Act of 1861 has been greatly to aggravate the burden of taxation on those who can least bear it, and in a great measure to relieve the wealthier at the expense 6601, 6603. 6080, 6081. 6593. 6599.

2325. 2327. 2332-2338. 5590-5596. 6087. 8285, 8286.

of the poorer classes. This is especially the case as affecting the occupants of small rented tenements; and it has a tendency largely to increase application for relief, as the poorer contributors to the rate look upon it as an insurance fund in which they have a right to participate when in distress, while their relatives consider themselves absolved from contributing to their support, because they are also subscribers to this common insurance fund.

"33. Your Committee therefore think that the law should be amended so as to carry out the true principle of taxation under any poor law to its fullest extent, and to make everyone, as far as possible, contribute to the fund for the poor according to his means. For this object they think that all incumbrancers on lands and heritages should contribute to the rates, the owner of the lands and heritages being relieved to the extent of their incumbrances, and being authorised to deduct from the interest paid to his mortgagee, or from the annuity paid to any life-renter, the amount of poor rate chargeable on such interest or annuity respectively. They also consider that feu duties and ground annuals should contribute. They further think that the machinery of the income tax affords a means of assessing personal property which is not open to the objections existing in the old system of taxing means and substance. In addition to the amendments above suggested, your Committee think that in any event all exemptions should be abolished, and that all real property, of whatever kind, whether private or public, and whether dedicated to charitable purposes or not, should bear its fair share of taxation. They are further of opinion that all mortifications existing in any parish for the benefit of the poor should be vested in the parochial board, and applied in aid of the poor assessment.

Evid. II., 3142, 3143.

6730.

"34. At the time of the passing of the Act of 1845, there was no provision in existence for the valuation of lands and heritages. It became necessary to define the mode of ascertaining annual value, and this was done by the 37th section of the Act. This section is based upon the principle of ascertaining the net rental for taxation. But since that time a General Valuation Act was passed, which is founded upon the principle of adopting the gross rental as the basis of taxation. There is no object for retaining any longer the net rental as the rateable basis of the poor law, while all other taxation is based on the gross rental; indeed, the ascertaining of the net rental is attended with much trouble and inconvenience, and the chairman of the Board of Supervision concurs in what is the very general opinion of the country, that the 37th section of the Poor Law Act should be repealed. At the same time, if lands and heritages are to continue alone to be taxed to the poor rate, the provisions of the 36th section relating to classification require improvement and extension, by giving greater power to the Board of Supervision to require proper classification, and also by so constituting the parochial boards as to give a fair share of representation to the various classes of occupants in each parish.

"35. The evidence regarding the treatment and condition of pauper lunatics is on the whole satisfactory as regards themselves, with the exception of the condition of those who are boarded out. The amount of supervision is inadequate. The expense of maintaining pauper lunatics in asylums is a heavy and increasing charge, and it is suggested that with a proper system of supervision, many more might be advantageously either boarded out or removed to the lunatic wards or poorhouses, where the cost is much less than in asylums.

Evid. II., 197. 224-229.

Evid. II., 190, 191.

Evid. II., 230-232.

257, 258, 259.

"36. Your Committee would desire to call attention to a proposal made by Dr. Tuke for a better system of inspection, by giving to the medical officer of the lunatic asylum the same power in his own particular district as is now given to a deputy commissioner in lunacy. By this means the staff of the Lunacy Board might be reduced. There seems to be a defect in the powers of the Board of Lunacy which prevents the carrying out of the witness's suggestion for the removal of pauper lunatics to the poorhouse, as the Commissioners have no power, on the representation of the inspector of the poor that the lunatic is fit to be sent back to his parish, to compel the manager of the asylum to remove him; and as in all cases the lunatic must be first sent to an asylum, difficulties may arise in getting him transferred to the poorhouse.

Evid. II., 268.

Evid. II., 270.

6707.

8031.

Evid. II., 276. 2933. 2936, 2937. 2939, 2940. 4084. 5281.

"37. There can be little doubt that it would be advantageous to all parties that the care of lunatic as well as sane paupers should be placed under the Board of Supervision. The parochial authorities and their officers have, in fact, to deal with them. But they do so subject, in a certain sense, to the Board of Lunacy, who have no direct jurisdiction over them, and who can only enforce their requirements by appealing to the Board of Supervision.

See Evidence laid before Scotch Offices Commission, Questions 1836-1842. 1852-1854.

"38. Before the Board of Lunacy was established, the Board of Supervision had charge of the lunatic paupers, and it is suggested by some that a change was made in consequence of the bad state in which pauper lunatics were reported to be by the Commission appointed to inquire into the state of lunatics in Scotland. But that suggestion is strongly rebutted in a Paper drawn up by Sir John McNeill, and published in the Appendix to the Twelfth Report of the Board of Supervision. Sir James Coxe, in his evidence before the Scotch Offices Commission, admits that he sees no reason why the Board of Supervision should not have charge of the pauper lunatics, except that it is undesirable to deal with pauper lunatics separately from other lunatics.

See Evid. II., 5259.

Scotch Offices Commission. Evidence, Question 1560.

See Scotch Offices Commission Report, p. 9.

"39. But then the question arises, why should not the Board of Supervision have charge of all lunatics, especially as it has already been constituted the central authority in matters,

matters relating to public health? The main objections urged to such a change by the Chairman of the Board of Supervision are, that the present machinery is not fitted for it, and that by giving to the Board of Supervision the greater compulsory powers now possessed by the Board of Lunacy they would become unpopular, and their usefulness would be impaired. The necessary administrative changes, however, would remove the first objection, while it does not appear that the second one has any real existence, as Sir James Coxe, in his evidence before the Scotch Offices Commission, states that the powers of the Lunacy Board are almost entirely powers of recommendation.

Evid. II..5261. 5774, 5775, 5776.

Scotch Offices Commission, Evidence, Question 1480.

"40. But evidence has been laid before your Committee strongly in favour of giving the charge of all lunatics to the Poor Law authorities, and coming as it does from persons of great authority and experience in the working of the present divided system, your Committee consider that it is entitled to the greatest consideration. They are further inclined to adopt the view of Sheriff Barclay, that it would be advisable to abolish the jurisdiction of the sheriff in lunacy orders.

Sheriff Barclay's Evidence, 4835. 4837, 4838. 4899-4904. Mr. Lambert's Evidence, 5085-5098. 5119-5123. 4907-4913.

"41. The present condition of medical relief is not a satisfactory one. The parochial boards have no obligation cast upon them to appoint medical officers, and, if they are appointed, their tenure of office and their emoluments are not such as to secure competent men. In England and in Ireland the public Exchequer contributes one-half the actual amount expended in salaries to medical officers, and medicines, whereas in Scotland a fixed sum of only 10,000*l.* is granted from the public funds, which does not meet one-third of the very limited expenditure which occurs under this head in Scotland. Your Committee agree with the suggestion that Scotland should receive a larger amount from the public Exchequer on this account; that the local boards should be required to appoint medical officers at a salary; that this salary should be exclusive of the cost of medicines, and that the appointment and dismissal of medical officers should be subject to the approval of the Board of Supervision.

Evid. II., 5329.

Mr. Lambert's Evidence.

Evid. II.,5291-5301

"42. There is another class of officers whose appointments might also, with advantage, be placed on the same footing; at present the governors of poorhouses are appointed and dismissed, solely by the local board, while the rules and regulations of the house are drawn up by the Board of Supervision. It appears to your Committee that the Board of Supervision should have some control in the appointment and dismissal of governors and matrons of poorhouses; and they see no reason why there should not be given a power to the parochial boards to give them superannuation on retirement, and also to grant superannuation to inspectors of poor and to medical officers.

Evid. II.,3953, 3954, 3965-3970.

"43. A suggestion has been made, with a view to saving expense in the management of the poor, that the present practice of uniting in one person the offices of inspector of poor and collector of poor rates should be done away with, and that the collection should be placed in the hands either of the county treasurer or of the collector of county rates, or, as some have proposed, in the hands of collectors of taxes.

Evid. II., 3102.

"44. The proposal is one which might be usefully adopted, and would be advantageously applied in the event of the income-tax machinery being employed to provide a more equitable system of taxation. Difficulties have been raised as to localising the incidence of an income-tax rating for poor law purposes; but your Committee think that these difficulties may be easily avoided, if the principle of the third mode of assessment given by the Act of 1845 were adopted, and one-half of the assessment be imposed upon the owners of all lands and heritages in each parish, and the other half be contributed out of a common fund raised and collected with the income tax throughout all Scotland.

"45. Although your Committee, as stated at the commencement of this Report, do not see the possibility of abolishing the Poor Law, they are fully sensible of the grave evils, moral, social, and economical, which are created by granting to any class in the community a legal claim for relief on their wealthier neighbours. The mass of evidence which has been laid before them teems with instances of the amount of improvidence and recklessness which it engenders, and the reports of the Board of Supervision abound in cases which show how the mere fact of legislating in favour of the poor tends to create a conviction that the law will do everything for them and to destroy industry and self-help in themselves, while drying up the natural flow of charity and assistance from others. The only means of diminishing these evils is by insisting on the application of the most stringent checks in the administration of the law. The provisions of the law should be such as sternly to reject all considerations but those of strict justice; to relieve none but those whom their relatives are unable to support; to admit no arguments of mere sympathy, and to leave all questions of benevolence to be dealt with by private charity. Your Committee are therefore not prepared to accede to the suggestions which have been made from many quarters, that a discretion should be given to parochial boards to grant relief out of the poor rate to able-bodied poor in cases of commercial distress. Though it has been urged that such a discretion existed under the old Scotch Poor Law, and was supposed to be continued by the Act of 1845, and was acted upon until put an end to by a recent decision of the Court of Session, they are of opinion that to revive that discretion now by a statutory enactment would have a most mischievous effect. It would be practically extending the operation of the Poor Law, which should, in the opinion of your Committee, on the contrary, be closely curtailed.

See Mr. Briscoe's Report to the Board of Supervision, 13th Report, Appendix (A.), No. 1. 884-890. 1160.

658. 1162.

"46. Your

"46. Your Committee are of opinion that it is essential that the application of a proper poorhouse test should be made an imperative condition of the administration of the Poor Law. The satisfactory results of the application of such a test, even in a partial degree, have already been adverted to. Its beneficial operation is most strikingly illustrated in the evidence given by Mr. Lambert, in regard to the administration of the Poor Law in Ireland, and the 13th and 14th Reports of the Board of Supervision contain many interesting observations on the comparative expenditure on the poor in Ireland and Scotland, illustrating the marvellous results of a system of strict in-door relief as administered in the former country.

"47. There may be difficulties in some parts of Scotland in enforcing a very rigid test of this kind, but your Committee think that this difficulty may be dealt with by basing the administration of the law on in-door relief, with a discretionary power in the Board of Supervision to dispense with the test where it may be shown not to be beneficially applicable. But they would advise that in the case, at any rate, of women with illegitimate children, no relief should be allowed except in the poorhouse.

"48. At the same time it is necessary to place the inmates of the poorhouse under greater control, to restrict, in certain cases, the present great freedom of egress and ingress, and to render penal the act of absconding from the poorhouse, and of making away with the clothing of the house.

"49. There is one portion of the administration of the Poor Law in Scotland of which your Committee would desire to record here their unqualified approval. They refer to the practice which for many years, and in some places long before the Act of 1845, has existed, and is now pretty generally adopted, of boarding out all children who are either orphans, or are deserted, or separated from their parents. The evidence on this subject is so unanimous as to the marked benefits of the system, that your Committee would recommend that every encouragement should be given to its maintenance, and to its further extension. Some complaints have been submitted to your Committee on behalf of the Roman Catholics, that it has been made a means of proselytising their children. These complaints might be obviated by giving the Board of Supervision power to deal with representations on the subject made by any person interested.

Mr. Blackstock's Evidence.

"50. The case of the blind, in relation to the Poor Law, has been submitted to the consideration of your Committee, but they do not see their way to make any special recommendation on this head, beyond giving to the Board of Supervision a discretionary power to make provision for the disposal of blind children on the representation of anyone who may be interested in them. Similar powers should also be given in the case of deaf and dumb and imbecile children.

Evidence of Captain Young and Mr. List.

"51. The question of vagrancy, although not directly embraced in the matters referred to your Committee, is nevertheless closely allied to them, and has been directly adverted to by the Board of Supervision in their last report. Your Committee have therefore taken some evidence on this subject, to which they beg to call special attention. They are of opinion that it is absolutely necessary for the satisfactory administration of the Poor Law, to adopt some means to check this evil, which is greatly on the increase. The provisions now in force against vagrants in towns under the General Police Act, have been found to work satisfactorily, and your Committee are of opinion that they might with advantage be extended to counties.

"52. In conclusion, your Committee beg to submit the following recommendations for the amendment of the Poor Law:—

"*Constitution of Parochial Boards in Rural Parishes.*

"53. The number of owners sitting at the parochial board without election to be reduced by raising the present qualification of 20 *l.* The precise minimum qualification in each parish to be fixed by the Board of Supervision, but in no case to exceed 500 *l.* Farmers paying the largest rents in the parish at and above a minimum amount, to be fixed in each case by the Board of Supervision, to be members of the board without election. All ratepayers who are not members of the parochial board, to elect representatives; the number to be fixed in each case by the Board of Supervision. No member of the kirk session to be a member of the board except he be elected as a representative by the ratepayers. No one to be elected as representative unless he be assessed to the poor, and pay assessment to the parish.

"54. Elected members to remain in office for three years; one-third, as near as may be, going out of office each year.

"55. The Board of Supervision to have power to make rules for conducting elections, as they now have in burghal parishes.

"56. Absent heritors may be represented at the board by their factors or agents. No mandates to be allowed otherwise.

" *Constitution of Parochial Boards in Burghal Parishes.*

" 57. The qualification for managers to be raised from 50 *l.* to 100 *l.*

" 58. Nomination by Kirk Session to be abolished.

" 59. Managers to remain in office for three years; one-third, as near as may be, going out of office each year.

" *Constitution of Parochial Boards in Parishes partly Rural and partly Burghal.*

" 60. Same as in burghal parishes.

" 61. The decisions and acts of all committees appointed by any parochial board to be subject to review by the whole board.

" *Combinations.*

" 62. In all towns consisting of more than one parish, the parishes to be combined.

" 63. The terms of combination, and all other questions arising out of it, to be determined by the Board of Supervision.

" 64. The parochial board to consist of managers elected as in burghal parishes, a certain number being elected by each parish in the combination, the proportion to be settled with the approval of the Board of Supervision, and a certain number to be nominated by the magistrates of the burgh.

" *Assessment.*

" 65. Section 37 of the Act of 1845 to be repealed.

" 66. All exemptions from assessment to be abolished, except on the ground of inability to pay.

" 67. One-half the assessment to be imposed upon all owners of lands and heritages within the parish or combination, according to the annual value of such lands and heritages, and the other half to be contributed out of a common fund to be assessed on the whole inhabitants according to their income, and raised and collected with the income tax. Such common fund to be under the charge and management of the Board of Supervision, and allotted by them to the various parishes or combinations.

" 68. The assessment on owners of lands and heritages to be collected by the collector of county rates, who shall hand over to the parochial board of each parish or combination, or to their inspector of the poor, the amount collected in such parish.

" 69. The valuation assessors to furnish the Board of Supervision every year with a copy of the valuation roll for each parish. The Board of Supervision to publish the total amount of valuation in each parish in their annual reports.

" 70. Feu duties and ground annuals to be assessed to the poor. Mortgagees and annuitants to be considered, for the purpose of assessment, as owners of lands and heritages to the extent of their charges on the land. The proprietors of the lands so encumbered to be entitled to deduct from the interest or annuity payable by them the amount of assessment chargeable on such interest or annuity respectively.

" *Inspectors of Poor.*

" 71. All inspectors to be required to find security to a sufficient amount for their intromissions.

" 72. The parochial board to be empowered to superannuate inspectors.

" *Audit and Accounts.*

" 73. An annual official audit to be required in every parish, to be conducted by auditors appointed by the Board of Supervision according to rules to be framed by them, and with a right of appeal to the Board, in the event of any sums being disallowed by the auditor. The auditor annually to inspect and report upon the inspector's bond of caution. An annual grant to be made for audit.

" 74. All parochial boards to publish annually an abstract of their accounts as audited, together with a list of the poor and their allowances, and the names and addresses of the nearest known relation of each, in a form to be prescribed by the Board of Supervision.

"*Poorhouses.*

"75. Every parochial board to provide poorhouse accommodation in one or other of the ways permitted by the statute, to the satisfaction of the Board of Supervision, unless exempted on application by the Board of Supervision.

"76. Inmates discharging themselves from poorhouse without probable means or reasonable prospect of supporting themselves, and again becoming chargeable within a month thereafter, to be made liable to punishment. A similar provision to apply to inmates who overstay leave of absence, or abscond, and again become chargeable. The absconding with, or retaining or disposing of, poorhouse clothing, to be made a statutory offence. Governors and matrons of poorhouses to be removable from office only by the Board of Supervision; parochial boards to be empowered to superannuate them.

"*Relief.*

"77. Jurisdiction of sheriff to hear appeals against refusal of relief to be abolished. Appeal to be made to the Board of Supervision instead, and the Board to be empowered to order relief to be given if they are not satisfied with the grounds of refusal.

"78. No woman, whose disability arises wholly from her having illegitimate child or children, to be relieved except in a poorhouse.

"79. On complaint made by any ratepayer of a parish that relief has been improperly granted, or that the allowance of a pauper is excessive, or that the kind of relief afforded is improper, the Board of Supervision to be required to make investigation, and empowered, if they think the complaint well founded, to disallow the relief, or to order the allowance to be reduced, or to prescribe the kind of relief to be given.

"80. Paupers required to remove to their own parish to be entitled to appeal to the Board of Supervision, as they now can on the ground of inadequate relief; and in such cases the Board to determine whether the requirement to remove is reasonable and proper, or not.

"*Medical Relief.*

"81. Every parochial board to be required to appoint a medical officer at an annual salary, exclusive of the cost of medicines. Medical officers to be removable from office by the Board of Supervision only. Parochial board to be empowered to superannuate such officers. The Parliamentary grant in aid of medical relief to be placed on the same footing as it is in England and Ireland.

"*Children.*

"82. No orphan or deserted child above two years of age to be retained in a poorhouse for a longer period than three months, except upon certificate of medical officer that its health would suffer from removal. Such children to be boarded, as far as possible, with persons of their own religion.

"83. The Board of Supervision to be empowered, upon complaint by any person interested, to issue an order as to disposal of any such child or any other child separated from its parents. The Board to have similar power as to the disposal of the blind, the deaf and dumb, and the imbeciles. The Board of Supervision to be empowered to frame rules for the care and supervision of boarded-out children.

"*Settlement.*

"84. No residential settlement to be lost until a new one is acquired.

"85. Actions in questions of settlement to be competent only in the Sheriff Court, with a right of appeal to either party to the Court of Session upon a special case. If an action has to be brought against defenders in two or more counties, the Board of Supervision to determine the county and Sheriff Court in which the action shall be tried, and their certificate to give the sheriff jurisdiction *pro hac vice*.

"86. In all cases in which the parties agree upon a case without taking it to the Sheriff Court, and refer it to the arbitration of the Board of Supervision, it shall be the duty of the Board to give a decision, and such decision shall be final.

"*Lunatics.*

"87. The Board of Lunacy to be abolished, and the charge of all lunatics to be handed over to the Board of Supervision. All lunacy district boards to be placed under their control. Inspection of lunatics in poorhouses or boarded out to be carried on by medical officers of the lunacy district boards in their respective districts. The present paid Commissioners and Deputy Commissioners in Lunacy to be continued as members and officers of the Board of Supervision, and as vacancies occur, inspectors of lunatics to be appointed in their place, sufficient for a proper inspection of all lunatic asylums. Secretaryship of Board of Lunacy to be abolished, and present holder appointed visiting officer or general superintendent. The rest of the clerical staff of the Lunacy Board to be transferred to the Board of Supervision.

"88. Sheriff's order to remove lunatic to asylum to be abolished.

"*Miscellaneous.*

"89. Section 80 of the Act of 1845 to be amended so as to make it apply to the mothers as well as the fathers of legitimate children.

"90. In questions with the parochial board the obligation to maintain relatives to be extended to brothers and sisters and uncles and aunts.

"91. Claims against relatives and claims against fathers of illegitimate children to be sued for as ordinary debts.

"92. The acceptance of relief to be declared to operate, *ipso facto*, as a disposition in security of advances, *omnium bonorum*, both present and subsequently acquired.

"93. Parochial boards to be made bodies corporate; to have power, in certain cases, to take land under the Lands Clauses Acts, and to obtain loans from Public Works Loans Commissioners. Public Health Act, 1867, s. 7. Ibid. s. 90. Ibid. s. 91.

"94. All mortifications existing in any parish for the benefit of the poor to be vested in the parochial board, and applied in aid of the poor assessment.

"95. The laws relating to vagrants at present in force in towns, under the General Police Act, to be extended to counties. 25 & 26 Vict. c. 101, ss. 331–334, inclusive.

"96. In order to enable the Board of Supervision to carry out these amendments, and to make a more frequent and close inspection of parishes, the number of general superintendents to be increased from two to four.

"97. The visiting officer to be also an inspector in lunacy, for the purpose of inspecting lunatic wards in poorhouses.

"98. The Board of Supervision to have full power, at any time, to recall or vary any minute or order made in exercise of its powers."

The Committee deliberated.

[Adjourned till To-morrow, at Two o'clock.

Wednesday, 13th July 1870.

MEMBERS PRESENT:

Mr. CRAUFURD in the Chair.

Mr. John Hamilton.	Mr. Gordon.
Mr. M'Lagan.	Mr. Anderson.
Sir Graham Montgomery.	The Lord Advocate.
Mr. Cameron.	Mr. Ellice.
Mr. Loch.	Mr. Crum-Ewing.
Mr. Orr Ewing.	Sir David Wedderburn.
Sir Edward Colebrooke.	Mr. A. Peel.
Mr. Mackintosh.	Sir R. Anstruther.
Mr. Fordyce.	

The Committee deliberated.

RESOLUTION to be proposed by Mr. *Ellice*, read, as follows:

"The evidence is satisfactory as regards the proper treatment and condition of pauper lunatics, and although some witnesses have suggested the expediency of placing the general charge of lunatics under the Board of Supervision, your Committee have had no evidence to show that such a change would improve the treatment of lunatics, or conduce to greater economy in their management or superintendence."

Motion made, and Question proposed, "That the Committee being of opinion that the Draft Report prepared by the Chairman contains several matters which will give rise to considerable discussion and diversity of opinion, resolve not to proceed to the second reading of the Draft Report, but to report the evidence to the House with a recommendation that the Committee be re-appointed next Session for the purpose only of completing their Report"—(Mr. *Crum-Ewing*).—Amendment proposed to leave out from the word "Committee" to the end of the paragraph, in order to add the words "do adjourn till Monday next"—(*The Lord Advocate*)—instead thereof.—Question put, That words proposed to be left out stand part of Question.—The Committee divided:

Ayes, 8.	Noes, 10.
Sir R. Anstruther.	The Lord Advocate.
Mr. Armitstead.	Mr. Anderson.
Mr. Cameron.	Sir Edward Colebrooke.
Mr. Ellice.	Mr. Orr Ewing.
Mr. Crum-Ewing.	Mr. Fordyce.
Mr. Gordon.	Mr. Hamilton.
Mr. Loch.	Mr. Mackintosh.
Sir Graham Montgomery.	Mr. M'Lagan.
	Mr. Peel.
	Sir D. Wedderburn.

Words added.—Main Question, as amended, put, and *agreed to*.

[Adjourned till Monday next, at Twelve o'clock.

Monday, 18*th July* 1870.

MEMBERS PRESENT:

Mr. CRAUFURD in the Chair.

The Lord Advocate.	Mr. John Hamilton.
Mr. Gordon.	Mr. Anderson.
Mr. Crum-Ewing.	Mr. Fordyce.
Mr. M'Lagan.	Mr. Parker.
Mr. Mackintosh.	Sir Edward Colebrooke.
Mr. Armitstead.	Sir David Wedderburn.
Mr. Loch.	Mr. A. Peel.
Sir Robert Anstruther.	Mr. Cameron.
Mr. Miller.	Mr. Ellice.

The Committee deliberated.

RESOLUTIONS to be proposed by Mr. *Anderson*, read, as follows:

"1. That the operation of the Poor Law of 1845 has been very beneficial.

"2. That the alleged inefficiency of the Board of Supervision has been entirely disproved, and that any change in its constitution should be in the direction of extending its powers.

"3. That the Committee is not called upon to make any recommendation as to the Board of Lunacy.—(*See* section 87, Draft Report.)

"4. That the constitution of parochial boards in rural and partly rural parishes should be more nearly assimilated to burghal.

"5. That all mandates should expire on the completion of the first parochial board election subsequent to their date, but may be renewed, subject to the same condition.

"6. That parochial boards should have a discretionary power in exceptional cases, and with the sanction of the Board of Supervision, to give relief to able-bodied poor.—(*See* section 45, Draft Report.)

"7. That

"7. That a poorhouse test should not be made imperative, nor be applied with harshness, in the case of the blind, the deaf and dumb, and those whose physical condition precludes risk of imposition, nor when it entails the separation of aged married couples; nor should such rules be enacted as seem in their spirit to treat pauperism as a crime.—(*See* sections 46, 48, 76, Draft Report.)

"8. That the mode of assessment should continue as at present, half upon owners and half upon occupiers; but the former should have relief from their superiors, to the extent of any feu duty or ground annual they pay (*see* section 67, Draft Report); and the present exemption of shooting in the occupation of the owner, should cease.

"9. That the Committee do not recommend any change in the law as to collateral obligation to support relatives.—(*See* section 9, Draft Report)."

RESOLUTION to be proposed by Mr. *Fordyce*, read, as follows:

"Your Committee are of opinion that the term 'lands and heritages' in the Valuation Act of 1854 should include shootings and deer forests in the occupation of owners; and that such shootings and deer forests should be assessed for the poor at the yearly value at which they might be reasonably expected to let for sporting purposes."

RESOLUTIONS to be proposed by Mr. *M'Lagan*, read, as follows:

"The Committee are of opinion—

"That the present qualification of 20*l.*, entitling owners of property to be members of parochial boards, is too low in many parishes; that the maximum qualification in each parish should be fixed by the Board of Supervision; that tenants paying a certain rent above a minimum amount, to be fixed in each parish by the Board of Supervision, should be members of parochial boards without election; that all ratepayers not members of the parochial boards should elect representatives at the boards.

"That no mandates be allowed excepting in the case of females, members unable to attend from sickness, and proprietors residing out of the parish who may be represented at the boards by their factors or agents.

"That section 37 of the Act of 1845 be repealed.

"That all exemptions from assessment to be abolished, except on the ground of inability to pay.

"That all appeals to the sheriff against refusal of relief to be conducted according to the summary procedure of the small debt court.

"That no residential settlement be bad until a new one is acquired.

"That lunatic paupers be brought more directly under the superintendence of the Board of Supervision than they are at present."

RESOLUTIONS to be proposed by Mr. *Crum-Ewing*, read, as follows:

"Evidence has been given that it might be expedient to modify somewhat the state of the law as regards granting relief out of the poor rates to able-bodied poor in times of commercial distress, when persons, able and willing to work, could not obtain employment. It was at one time understood, that the Act of 1845 did give a discretionary power to parochial boards to grant such relief, and this understanding of the law was acted upon, until set aside by a recent decision of the Court of Session.

"Since that decision was given, relief has been afforded in the circumstances above stated, either by means of funds raised by private subscriptions, or by the parochial board taking it upon themselves to make advances out of the poor's rates, notwithstanding of that being contrary to law.

"Your Committee, considering that times of such distress may again occur, are of opinion that the means of relief should not be left to the contributions of the benevolent, or that the members of parochial boards should be under the necessity of contravening the law at their own personal risk, and, therefore, recommend that parochial boards be empowered to relieve able-bodied poor out of employment under the following restrictions:—

"1. No right conferred on the able-bodied to demand or to enforce relief.

"2. No such relief to be given, unless the parochial board shall have previously passed a resolution at a meeting duly called for the purpose; that it is expedient and necessary in the present circumstances of the parish to afford such relief; that reso-

lution to be reported, and be sanctioned by the Board of Supervision; not to remain in force for a longer period than three months, and not to be renewable within one year thereafter, without the sanction of the Board of Supervision.

"3. Such relief only to be given in kind from day to day, and (so far as practicable) in return for work executed.

"4. Such relief not to form a ground for claim of repayment from the parish of settlement, nor to affect the acquisition of a settlement by the recipient, nor to entitle the parish to remove the recipient from the parish."

Motion made, and Question proposed, "That the Committee, in respect of the short time which remains for consideration of their Report during the present Session, resolve to report the Evidence only to the House, and to express an opinion that the Committee should be reappointed next Session for the purpose of preparing a Report to be submitted to the House. In respect it is necessary, in point of form, that the Draft Report prepared by the Chairman shall be printed among the proceedings, the Committee desire it to be understood that the said Draft Report has not yet been considered by the Committee"—(*The Lord Advocate*).—Amendment proposed after the word "Session" to insert the words "and having regard to the importance and difficulty of the questions raised"—(Mr. *Parker*).—Question put, That those words be there inserted.—The Committee divided:

Ayes, 6.	Noes, 11.
Sir Robert Anstruther.	Mr. Armitstead.
Mr. Anderson.	Mr. Cameron.
Sir Edward Colebrooke.	Mr. Ellice.
Mr. Fordyce.	Mr. Crum-Ewing.
Mr. Gordon.	Mr. John Hamilton.
Mr. Parker.	Mr. Loch.
	Mr. Mackintosh.
	Mr. M'Lagan.
	Mr. Miller.
	Mr. Arthur Peel.
	Sir David Wedderburn.

Amendment made.—Another Amendment proposed, after the words "purpose of" to leave out the word "preparing," in order to insert the words "agreeing upon"—(Mr. *Cameron*)—instead thereof.—Question put, That the word "preparing" stand part of the Question.—The Committee divided:

Ayes, 6.	Noes, 9.
Mr. Armitstead.	Sir R. Anstruther.
Sir Edward Colebrooke.	Mr. Anderson.
Mr. Ellice.	Mr. Cameron.
Mr. Loch.	Mr. Crum-Ewing.
Mr. M'Lagan.	Mr. Hamilton.
Mr. A. Peel.	Mr. Mackintosh.
	Mr. Miller.
	Mr. Parker.
	Sir David Wedderburn.

Words inserted.—Another Amendment proposed to leave out from the word "House" to the end of the Question—(Mr. *Loch*).—Question, "That the words proposed to be left out stand part of the Question," put, and *negatived*.—Main Question, as amended, put, and *agreed to*.

Resolved, That the Committee, in respect of the short time which remains for consideration of their Report during the present Session, resolve to report the evidence to the House, and to express an opinion that the Committee should be reappointed next Session for the purpose of agreeing upon a Report to be submitted to the House.

Resolved, That this be the Report of the Committee to the House.

Ordered, To Report, together with the Minutes of Evidence.

EXPENSES OF WITNESSES.

NAME OF WITNESS.	Profession or Condition.	From whence Summoned.	Number of Days absent from Home, under Orders of Committee.	Expenses of Journey to London and back.	Allowance during Absence from Home.	TOTAL Expenses allowed to Witness.
				£. s. d.	£. s. d.	£. s. d.
Rev. George Rigg	Clergyman	Edinburgh	3	6 2 –	3 3 –	9 5 –
Dr. Tuke	Physician	Cupar	3	6 15 –	9 9 –	16 4 –
Mr. Hercules Scott	Esquire	Montrose	3	7 – –	3 3 –	10 3 –
Rev. James Bisset	Doctor of Divinity	Bourtie, N.B.	6	7 – –	6 6 –	13 6 –
Mr. F. J. Cochran	Advocate	Aberdeen	3	7 – –	9 9 –	16 9 –
Mr. J. Tevendale	Inspector of Poor	Stonehaven	8	7 – –	8 8 –	15 8 –
Sir James Baird	Baronet	Bathampton	3	2 2 –	3 3 –	5 5 –
Mr. Alexander Greig	Inspector of Poor	Aberdeen	4	7 – –	4 4 –	11 4 –
Captain James Young	Chief Constable	Ayr	7	6 2 –	7 7 –	13 9 –
Mr. Thomas Blackstock*	Agent to Glasgow Mission to Out-door Blind.	Glasgow	3	8 15 –	4 11 6	13 6 6
Mr. George Millar	Grocer, &c.	Glasgow	3	2 15 –	2 5 –	5 – –
Mr. J. B. Risk	Esquire	Glasgow	3	7 – –	3 3 –	10 3 –
Rev. Bernard Tracy	Clergyman	Pollokshaw	3	7 10 –	3 3 –	10 13 –
Mr. G. H. List	Constabulary	Haddington	3	7 5 –	3 3 –	10 8 –
Mr. Daniel Kemp	Governor of City Poor House, Edinburgh.	Edinburgh	3	6 2 –	3 3 –	9 5 –
Mr. James Allison	Collector	Edinburgh	3	6 2 –	3 3 –	9 5 –
Mr. George H. B. Hay	Esquire	Lerwick	14	11 14 –	14 14 –	26 8 –
Dr. Hugh Barclay†	Sheriff Substitute of County of Perth.	Perth	1	– –	1 1 –	1 1 –
Mr. William Stuart Walker	Chairman of Board of Supervision.	Edinburgh	10	7 10 –	10 10 –	18 – –
Mr. Arthur Peterkin	General Superintendent of Poor, Northern (Highland) District.	Edinburgh	10	7 10 –	10 10 –	18 – –
				TOTAL £.		242 2 6

* This witness is blind, and was accompanied to London by his wife, whose travelling expenses and allowance for three days at 10*s.* 6*d.* a day is included in the sum of 13*l.* 6*s.* 6*d.*

† This witness was summoned to give evidence before a Commission, and the expenses claimed are only for one day's additional detention before the Committee.

LIST OF WITNESSES.

PAGE

Tuesday, 1*st March* 1870.

Rev. George Rigg - - - - 1
John Batty Tuke, M.D. - - - 12

Friday, 4*th March* 1870.

Mr. William Golden Lumley, Q.C. - 19

Tuesday, 8*th March* 1870.

Mr. Hercules Scott - - - - 40

Friday, 11*th March* 1870.

Rev. James Bisset, D.D. - - - 60
Mr. Francis James Cochran - - 67
Mr. John Tevendale - - - - 81

Tuesday, 15*th March* 1870.

Mr. John Tevendale - - - - 83
Sir James Gardiner Baird, Bart. - 91

Friday, 18*th March* 1870.

Captain James Young - - - 107
Mr. Alexander Greig - - - 114

Tuesday, 22*nd March* 1870.

Captain James Young - - - 123
Mr. James Moir - - - - 127
Mr. Thomas Blackstock - - - 133
Mr. George Millar - - - - 138

PAGE

Friday, 25*th March* 1870.

Mr. Alexander Smollett - - - 144
Mr. J. B. Risk - - - - - 159

Tuesday, 29*th March* 1870.

Rev. Bernard Tracy - - - - 167
Mr. George Henry List - - - 183

Friday, 1*st April* 1870.

Mr. Daniel Kemp - - - - 187
Mr. James Allison - - - - 198
Mr. George H. B. Hay - - - 207

Tuesday, 3*rd May* 1870.

Dr. Hugh Barclay - - - - 214
Mr. Nicol Martin - - - - 229

Friday, 6*th May* 1870.

Dr. Hugh Barclay - - - - 235
Mr. John Lambert - - - - 240

Tuesday, 10*th May* 1870.

Mr. William Stuart Walker - - 255

Friday, 13*th May* 1870.

Mr. William Stuart Walker - - 278

Tuesday, 17*th May* 1870.

Mr. William Stuart Walker - - 302
Mr. William Arthur Peterkin - - 317

MINUTES OF EVIDENCE.

Tuesday, 1st March 1870.

MEMBERS PRESENT:

Mr. Anderson.
Sir Robert Anstruther.
Mr. Armitstead.
Mr. Cameron.
Sir Edward Colebrooke.
Mr. Craufurd.
Mr. Orr Ewing.
Mr. Fordyce.
Mr. Gordon.
Mr. John Hamilton.
Mr. Loch.
Mr. McLagan.
Mr. Miller.
Mr. Arthur Peel.
Sir David Wedderburn.

EDWARD HENRY JOHN CRAUFURD, Esq., in the Chair.

The Reverend George Rigg, called in; and Examined.

1. *Chairman.*] You are the Clergyman of St. Mary's Catholic Church, in Edinburgh?—I am.

2. I understand that you wish to lay before the Committee some representation with regard to the defect of the Scotch Poor Law in its operation upon members of your persuasion?—I shall be very happy to do so. I think it may be well for me first to make a few remarks regarding the number of Catholics in Scotland, for I do not know whether the Committee are aware of the exact number, and I think that I can state pretty correctly what really is the number of Catholics. I find, from statistics afforded in our Catholic Directory of the number of baptisms, that in the eastern and western districts last year the baptisms amounted to 13,200; and, multiplying that by the usual number, we should have, in the two districts, the eastern and western vicariats, 330,000 Catholics.

3. What is the usual number?—I multiply by 25, which I think is not considered a high number.

4. Will you define your districts?—The eastern vicariat includes all the eastern part of Scotland, from Berwick-on-Tweed to Aberdeen.

5. How far inland would it go?—We take Perthshire, Stirlingshire, and Linlithgowshire, of course.

6. Mr. *Cameron.*] Do the eastern and western districts comprise the whole of Scotland?—No; there is also the northern district: but I take these two because we have not the statistics of the northern district; and, assuming that there are only 20,000 in the north (because the Catholics are not so numerous there), that would give a Catholic population of 350,000 in Scotland.

7. What counties are included in the northern district?—Aberdeenshire and other counties; I can give the counties if it is wished.

8. Do you include Ross-shire in your northern division?—Yes. The eastern district includes the counties of Edinburgh, Berwick, Clackmannan, Dumfries, Fife, Forfar, Haddington, Kincardine, Kirkcudbright, Linlithgow, Peebles, Perth, Roxburgh, Selkirk, and Stirling. In the western vicariat there are comprised the counties of Lanark, Argyll, Ayr, Bute, Dumbarton, Inverness, the Island of South Uist, Renfrew, and Wigtown. The northern district includes Aberdeenshire, Banffshire, the northern part of Inverness-shire, Morayshire, Nairnshire, Ross-shire, and Caithness-shire.

9. *Chairman.*] You only include the northern part of Inverness-shire in the northern district?—Yes; there is a part of it that goes in, evidently, with the west.

10. Mr. *Cameron.*] I suppose it is the lowland part of Inverness-shire?—Yes.

11. Mr. *Loch.*] It would seem, from your calculation, that there must be more than 10 per cent. of the population of Scotland who are Roman Catholics?—I am merely giving you reliable statistics; the returns have been made by the clergymen of every district mission to the bishop, not at all with any reference to such a Committee as this, but to afford the bishop reliable information as to the number of Catholics in each mission.

12. *Chairman.*] When were these returns of which you speak, made?—They were made in November and December, and were printed at the end of December last year, in the Catholic Directory; there is a return of the baptisms, and likewise

Rev. *G. Rigg.*
1 March 1870.

likewise a return of the marriages. I have not summed up the marriages, but I have summed up the baptisms, and the result is what I have mentioned, namely, that there were 13,200 baptisms in the eastern and western vicariats.

13. During what period?—During the twelve months of 1868; they took an entire year.

14. It would be up to the end of 1868; for the year 1868?—Yes.

15. How do you arrive at this calculation of multiplying by 25; upon what basis?—I think that is the ordinary number that the registrars use in order to ascertain the population.

16. That 1 in 25 is the average of baptisms in any population?—I think that is generally the number taken by the registrars; but of course I merely give the number of baptisms, and if they are multiplied by a lower number, then the number of Catholics will appear so much the smaller.

17. Mr. *Orr Ewing.*] Are you taking the number from Scotch statistics, or Irish?—From Scotch; the numbers of baptisms and marriages are sent in by the priest having charge of the mission.

18. But with regard to the multiple of 25, is that according to Scotch or Irish statistics?—Scotch, I think; the Scotch registrars consider that the baptisms should be multiplied by 25.

19. Mr. *McLagan.*] The Irish is higher, is it not?—I do not know.

20. A great part of the Irish population are miners, are they not?—In certain parts they must be, but not in the eastern district, I think.

21. Taking the county of Linlithgow, a great part of them are miners there?—That is a mining district.

22. My reason for putting that question is to ask you whether it is not the fact that births are more frequent amongst miners than among almost any other class of the population?—I do not know; I have had no experience among the mining part of the population.

23. *Chairman.*] You have no returns of the number of each congregation made to your authorities; nothing but a return of the number of baptisms and the number of marriages?—We have in the Catholic Directory the number of baptisms, the number of confirmations, and the number of marriages.

24. But you have no return of the actual number of the congregation?—Nothing reliable, or I should have presented it; I am quite sure that this is a perfectly accurate return of the baptisms; if 25 is rather too high a multiple, then, assuming a lower number, you arrive at a result slightly different.

25. Mr. *Miller.*] Then your estimate of the number of souls in the eastern and western districts is 330,000, and the northern is 20,000, and that is the whole Catholic population?—Yes; of course I consider 20,000 for the northern vicariat a very low estimate; probably 30,000 would be nearer the truth.

26. Are these numbers spread pretty equally over the country, or are they more numerous in one place than in another?—In answer to that question, I may give you an idea of the baptisms in Glasgow: in Saint Andrew's parish the baptisms in 1869 are 793; in Saint Alphonsus' church, 469; in Saint John's, 873; in Saint Joseph's, 558; in Saint Mary's, 802; in Saint Mungo's, 337; in Saint Patrick's, 420; and in Saint Vincent's, 420. The baptisms in Airdrie for last year are 220; in Coatbridge they are 358; in Kilmarnock, 206; in Dumbarton, 140.

27. According to your calculation, there are more than a third of the whole number of Catholics in the eastern and western districts in Glasgow?—Yes, considerably more.

28. Can you give us the same figures in Edinburgh?—Yes; in Edinburgh we have, in Saint Mary's, 122 baptisms for 1869; in Saint Patrick's, 523; in the Church of the Sacred Heart, 189; and in Leith, 167. In Dundee, again, we have a large Catholic population; the baptisms in Saint Andrew's, Dundee, are 569; in Saint Mary's, 414; and in Lochee, which may be considered a suburb of Dundee, 148; that is, 1,131 for Dundee.

29. *Chairman.*] Upon that basis, according to your calculation, there would be a Roman Catholic population of about 25,000 in Dundee?—Yes; I should think very nearly that.

30. Sir *Robert Anstruther.*] Are these persons mostly Irish in Dundee?—Mostly.

31. And would the same thing apply to the other numbers which you have mentioned?—Not exactly to the same extent; in Edinburgh, for instance, and in Glasgow, there are a great number of Irish, and there are a great number who are the descendants of Irish.

32. Mr. *Miller.*] In Glasgow, I suppose, they are mostly Irish, or descendants of Irish?—Yes.

33. Sir *Robert Anstruther.*] Do you find them resident in those places, or do they fluctuate according to the seasons?—I do not think that they fluctuate much in Edinburgh or Dundee. I think that there has been pretty much the same number in Glasgow for a considerable number of years; there has been an increase, if anything, I think.

34. Do you find that the numbers increase considerably about harvest season, as we have had stated in evidence last Session?—The harvesters just come and go. As a rule, they do not affect our baptisms at all, because they are labourers who come and return in the course of a month or two; and therefore I consider that the baptisms are the most reliable statistics that we could have for calculating the resident population.

35. *Chairman.*] Have you any means of telling us the proportion of your population who are in the category of paupers, or are receiving relief under the provisions of the Poor Law?—It would be quite impossible to state any number accurately; but, as a rule, certainly the Irish who come to Scotland are the poorest class of the population. In the poorhouse in Edinburgh I find, by a return which I received in April 1869, that there were then 110 Catholic inmates between adults and children resident in the city poorhouse alone; and I think there were about 70 Catholic children boarded out at that time in addition; then there were a great number receiving outdoor relief. A return from the Inspector of Poor gives me the details of the 110: there were 23 men, 43 women, in all, 66 adults; and 27 boys, and 17 girls. I have no account of the number receiving out-door relief: that, of course, could be found from the paper published by the parochial board. Then in St. Cuthbert's there are not nearly so many; there were only 12 Catholic inmates (11 adults, and one child of six) in St. Cuthbert's, and 13 children boarded out. In the Canongate there were only four adults and four children.

36. Mr. *Miller.*] These three poorhouses embraced the whole poorhouse population of Edinburgh?—Yes.

37. *Chairman.*] Have you any statistics of the number of Catholics in the poorhouse in Glasgow?—I have not; but I know that the number there is very large.

38. Or in Paisley?—I have no means of knowing the number in either place.

39. Have you any further particulars to offer to the Committee?—The next thing which I would beg to remark is this: that for this very large Catholic population there is no Catholic whatever to represent Catholic interests or to protect the poor; no member of our body at all in a position to do anything to assist our poor; we are left entirely, of course, to the justice of the laws made, and to the way in which these laws are administered.

40. Mr. *Orr Ewing.*] Are not the managers of the poor elected by the ratepayers?—The parochial boards are elected by the public; but in very few places have we even a single member of the parochial board. In Edinburgh sometimes we have none at all; at present there is one; but the presence of one member in a parochial board can really be of very little service to us.

41. Mr. *Loch.*] But the law is passed for the relief of the poor, is it not, irrespective of religion?—Yes.

42. You have no reason to suppose that in the administration of the law, any difference is made as between one class of religionists and another, have you?—I am not alluding so much to the relief given to adults, but more particularly to the case of children.

43. In what respect are Catholic children treated differently from Protestant children, and what result would be brought about if your wish were followed?—That Catholic children would be in all cases brought up as Catholics, and not as Protestants.

44. But there is no wish to force Protestant teaching upon Catholic children, in despite of the wishes of the parents, is there?—Perhaps, instead of making any remarks upon that subject, it would be well for me to read a correspondence with the Board of Supervision, which I have here.

45. *Chairman.*] Before you read that, will you tell us whether you have any knowledge of the proportion of baptisms to births among people of your persuasion in Scotland?—We have no means of knowing, except by calculating according to the usual figures. It would be a very difficult thing, in such a place as Edinburgh, to make an exact census of all the Catholics; and of course we were disappointed, at the time the last census was taken, that no return was made of the religious denominations of the different persons. That would have enabled us very easily to know the number of Catholics in each particular place.

46. Mr. *Miller.*] I suppose that all the children born alive of your people are baptised?—Very generally. I think very few are left without baptism.

47. And probably Protestants are not so particular about that?—I am sure they are not. I know that there are very many Protestant families that have not been baptised. But that does not affect the calculation, because the statistics in their case are not taken from baptisms, but from births.

48. *Chairman.*] You say, then, that the point which you draw attention to is not with regard to the mode of dealing with the adults; you have no complaint with regard to the treatment of the adults, as I understand you?—Not so much; the principal thing we are anxious to look to is the provision made for children.

49. You seem, by that remark, to indicate that you have some grievance to complain of in regard to the mode of dealing with the adults of the Roman Catholic population: have you any facts that you wish to bring before the Committee on that part of the subject?—I think that the law in regard to settlement presses very heavily upon poor Catholics.

50. In what way?—In this way, that a family may have resided in Scotland for a number of years; they may have removed from one place to another; they may have been 10, or even 20 years in Scotland, and yet may never have acquired a parochial settlement; and when they come upon the parish, it is found that they have not been resident the proper time in the place without receiving relief, and they are at once taken up by the sheriff and sent back to Ireland.

51. You do not mean that that weighs more upon Catholics than upon other denominations, do you?—Yes, I think it does, because the number of poor Irish Catholics who come to Scotland is much larger than of any other religious denomination.

52. Mr. *Anderson.*] Still it is not as a denomination that it presses upon them?—It is not. I may state a case to illustrate what I mean. In the summer of last year there was a family living in Canongate; the husband left the place in quest of work, his wife was taken ill with fever and removed to the hospital; and they had five children. I represented the case to the Inspector of Poor in the Canongate, and he was in very great difficulty what to do with the children, because, he said, "We cannot take them into the poor-house, the mother having had fever; we must, therefore, place them in some family that will take care of them, and run the risk of infection." One of the children was taken by a relative, and four of them were taken care of by a woman, who undertook to keep them till their mother recovered. I immediately represented to the Inspector that the children were in such a state of destitution, in such perfect rags, that if they were not carefully looked after they would certainly take fever from want of proper clothing, and from the way in which they had been kept. Nothing was done to the children except providing them with lodging and with food for 10 days or a fortnight, and the consequence was that all the children took fever; some of them were sent to the children's hospital and returned home when they were convalescent; two of them relapsed and died; the father died of fever also, and the mother is now left with three small children. She has been six years in Edinburgh; her oldest child is 11 years of age, the next four, and the youngest a child of two. She is refused parochial relief, and is told that if she applies and troubles the inspector, she will be apprehended and sent over to Ireland; and I have been obliged within the last few weeks to assist this woman just to keep her from starvation.

53. Sir *Robert Anstruther.*] But then that misfortune has not happened to her because she is a Roman Catholic?—No.

Rev. *G. Rigg.*

1 March 1870.

54. You brought out the case, as I understand, to show how exceptionally unfortunate the poor Roman Catholic population is?—The Irish population.

55. The case would be exactly the same with that woman, whether she was a Roman Catholic or not?—Yes.

56. It simply depended upon this fact, that neither she nor her husband had acquired a settlement?—Yes; I do not mean to say that she was treated exceptionally because she was a Roman Catholic.

57. *Chairman.*] In fact, your observation goes simply to this, I take it, that it is your opinion that the law of settlement acts injuriously towards the paupers?—I think it is very hard upon the poor Irish, and I know that that has been the opinion of a great many in Edinburgh who have looked carefully into the matter; I remember that Dr. Alison, who knew the state of the poor in Edinburgh well, was very much averse to the law of settlement.

58. Sir *Robert Anstruther.*] But the law is not harder upon the poor Irish than it is upon the poor Scotch, or upon the poor English in Scotland?—Very few poor English come to Scotland.

59. Mr. *Miller.*] If they did come the law would be as hard upon them?—It would affect them quite in the same way.

60. So that the law affects everybody in that way?—Yes.

61. *Chairman.*] Have you turned your attention to the question of the law of settlement with a view to making any suggestion for its alteration or amendment?—I have not.

62. Do you happen to know what the law is in Ireland on the subject; whether they have any settlement there; has your attention been called to that point in meeting with Irish paupers?—No.

63. Practically, then, the grievance that you point to is rather a grievance affecting the principle of the law of settlement, in so far as the adult population is concerned, than a question of the Roman Catholics, *quâ* Roman Catholics?—Certainly.

64. The point, it seems, which you wish to draw our attention to more particularly is the mode of dealing with the children; will you kindly state your views with reference to that?—I have here a communication from the Board of Supervision regarding a special case; the father and mother died of cholera in the year 1866, I think, leaving five children in Leven, in Fifeshire, or under the care of the parochial board of Scoonie; I understood that a communication had been made to the Board of Supervision regarding the way in which these children were treated, to the effect that they were being brought up Protestants.

65. Sir *Robert Anstruther.*] Will you be good enough to say what that commuication was; you say that you "understand," but do you know for a fact that there was a communication made?—Yes; I know that a communication had been made, and the letters which I shall read will show that.

66. Do you know what it was?—A representation had been made that the parents of the children were Catholics; that was not denied; and it has been proved that four of the children have been brought up Protestants. This is a letter signed by Mr. Walker, who was then the secretary of the Board of Supervision, and who is now the chairman: "Board of Supervision, Edinburgh, 20th April 1867. Sir,—I annex a copy of a letter received to-day from Mr. Rigg, Roman Catholic clergyman here, and I will thank you without delay to furnish this Board with any observations or explanation that you may have to make with reference to the allegations therein contained. I am, &c. (signed) W. S. Walker, Secretary. To Mr. Yonder, Inspector of Scoonie."

67. Will you read the copy of the letter annexed?—I have not a copy of the letter which I sent; it was not sent back to me; I fancy that it must have been merely a matter of inquiry, and that there was nothing of consequence in the letter; that it was merely directing their attention to the case. But of course the letter will be preserved in the office of the Board of Supervision. This is the inspector's reply: "Office of Parochial Board of Scoonie, Leven, 24th April 1867. Sir,—I beg to acknowledge receipt of your letter, dated 20th instant, regarding the Bennett family, annexing copy of one from the Rev. George Rigg to the chairman of the Board of Supervision. Bennett and his wife were unknown to me, and I was not aware they were Catholics until I received a letter from the Rev. John Smith, the Catholic clergyman of Kirkcaldy, regarding the family. On inquiry, I find such to be the case, and, as the best information I can give, now beg to enclose copy of my correspondence with Mr. Smith, which I trust will be satisfactory to you." That is signed by the Inspector of Scoonie, and is addressedto the Secretary of the Board of Supervision. "Copy of correspondence referred to in the preceding letter. Copy of correspondence between the Rev. John Smith, Roman Catholic clergyman, Kirkcaldy, and the Inspector of Poor, Scoonie, regarding the Bennett family. 1st. Mr. Smith's letter to the inspector, dated 5th March 1867. Dear sir,—Among the victims to cholera in Leven a few months ago, you will remember well was a man, by name John Bennett, and his wife. They left behind them a family of five children, orphans, who consequently were thrown for support upon the parish of Leven, to which they belonged. Perhaps, dear sir, you are not aware that John Bennett, his wife and family, were all Catholics; as such I knew them well, although I did not receive timely notice to visit them in their illness. From motives of duty, then, I have been led to inquire how these children have been disposed of, as I am confident that, according to the regulations of the Poor-law, they have been placed within the reach of a clergyman of their own religion. The education, particularly religious, of these children has, owing to want of opportunity or the neglect of their parents, been sadly neglected; I am well aware, and for this reason, you will see a greater necessity for making provision in this respect for them. Hoping, sir, you will excuse me for again troubling you, and requesting an early answer at your convenience, I remain, &c. (signed) John Smith. 2nd. The inspector to Mr. Smith, dated 6th March 1867. Rev. dear sir,—I have your favour of yesterday's date regarding the Bennett family, as to which I shall make inquiry, and bring the matter before the first meeting of the parochial board, which will not be held before next month. 3rd. The inspector to Mr. Smith, dated 2nd April 1867. Dear

Rev. *G. Rigg.*

1 March 1870.

Dear sir,—I had your letter of the 5th ultimo before a meeting of the parochial board of this parish yesterday, and am directed to inform you that one of the Bennetts is in the orphanage at Pittenweem, another has been adopted, and two are in the hospital here. Of course you can have access to the two in the hospital, and I presume to the one in the orphanage at Pittenweem." The Committee will observe that the child at Pittenweem was in the Protestant orphanage and two were in the hospital at Leven. One has been adopted, and that child was adopted by a Protestant family, and re-baptised, to show that it was to be Protestant, although it had been baptised by the Catholic priest already.

68. *Chairman.*] There is no mention of the fifth in the letters you have read?—The fifth was taken by a Catholic family, and has been brought up a Catholic, and that is the only one of the five that has been brought up a Catholic.

69. Mr. *Gordon.*] What were the ages of the five?—The eldest girl is 16, I think, now, and has been sent to service; the youngest was only a baby, or a child of one or two years of age, and was carried off to America by the family that adopted it, having been re-baptised as a Protestant. Then follows the letter of Mr. Smith to the inspector: "Dear sir,—I beg to acknowledge the receipt of your letter of Tuesday; I thank the board for the information communicated through you; I shall visit the children in the Leven Hospital, and acquaint their guardians with our times of service in Leven, that the children may attend. About the one in Pittenweem I shall let the Reverend Mr. Grady of Cupar know, as he is the clergyman who visits that district; I should feel grateful for further information concerning the adopted one, whether the youngest, and by whomit has been adopted"; it was the youngest.

70. Sir *Robert Anstruther.*] Will you mention which of the four went to Pittenweem?—I have not the names of the children here. Then follows a copy of a letter from the Board of Supervision (that is, from Mr. Walker) to the inspector: "Sir,—I have to acknowledge the receipt of your letter, dated the 24th ultimo, with relative correspondence respecting the children of the late John Bennett, which I have submitted to the Board of Supervision, and I am to request you to inform them of the age of the child said to have been adopted; the name and occupation of the person by whom adopted, and the obligation undertaken by that person with regard to the child." The answer to that letter is this: "Office of Parochial Board of Scoonie, Leven, 7th May 1867. Sir,—I beg to acknowledge receipt of your letter of 3rd instant, and in reply to inform you that Robina Bennett, aged two years, has been adopted by Mr. George Henderson, plate-layer, Leven, and his wife, most respectable people without any family, and the obligation undertaken by them on behalf of the child, is to provide for her in every respect as their own; this is being thoroughly done, and Mr. Smith, the Roman Catholic clergyman, who I understand happened to see her on Saturday last, will, I think, bear testimony to this." Mr. Smith knew nothing whatever about the family; this correspondence was sent to me, and I wrote to the Board of Supervision on the 11th May 1867: "Sir,—I have the honour to acknowledge the receipt of your letter of the 9th instant, along with copy of correspondence with the inspector of the Parochial Board of Scoonie. Referring to correspondence, I beg to inquire whether the answers of the inspector, and the arrangements made for the Bennett children are deemed satisfactory by the Board of Supervision. I may remark that nothing is said of any steps having been taken to ascertain the religion of the parents, nor is the re-baptism of the youngest child mentioned; neither is it stated what is the religion of the parties who have been allowed to adopt the child." To that I received this answer: "Reverend sir,—I have to acknowledge the receipt of your letter, dated the 11th instant, which I have submitted to the Board of Supervision, and I am to inform you, in reply, that the Board not having before them any complaint by a competent person in relation to the case of the children Bennett, do not at present contemplate any further proceedings in the matter." That, of course, closed my corsespondence with the Board of Supervision; I mentioned the matter to the bishop, who was very much surprised, and he wroteto the Board of Supervision, thus: "Referring to an answer sent by you to the Rev. George Rigg, regarding the case of the Catholic orphans Bennett, of the parish of Leven, in which you say that the Board not having before them any complaint, by a competent person, in relation to the case of the children Bennett, do not contemplate any further proceedings in the matter; I beg respectfully to be informed who will be considered by the Board a competent person to prefer a complaint. The case is a very serious one, and as Bishop of district, having spiritual superintendence of all the Catholics in it, I cannot allow it to be passed over without using every means to obtain redress. In addition to the facts which have already been brought before the Board, I have to observe that the inspector, in his last letter, leaves it to be inferred that the Catholic clergyman who, under me, has charge of the Catholics of Leven, had been informed of the adoption of the child by a Protestant couple, and on calling at Leven had seen them, and was satisfied with their fitness and respectability. As the inspector never deigned to answer Mr. Smith's request to have information as to the adopted child, and by whom it was adopted, Mr. Smith neither could call, nor did call; neither does he know anything of the respectability or fitness of the parties." To that letter Mr. Walker answered, "Right reverend sir,—I am directed by the Board of Supervision to inform you, in reference to your letter of the 24th ultimo, respecting the orphan children of the late John Bennett, a Roman Catholic, that the Board are of opinion that in this case, a complaint by you, or anyone interested in the children, would be competent, if the nature and grounds of the complaint are specifically stated, as well as the redress claimed." From the nature of the letter sent to me, of course I declined to write again to the Board of Supervision, but I mentioned the matter to the secretary, Mr. Skelton, and he said that there was no reason why I should not write to the Board again, and I merely drew his attention to the case on the 7th of May. Observe, the case had gone on without anything being done in it from the 14th of June 1867 until the 21st of May 1869; and the four children were all, in the meantime, being brought up Protestants.

71. *Chairman.*] There is nothing between the last letter you read, and this which you are now going to read?—Nothing; but the children were all being brought up Protestants in the meantime: "Sir,—I beg to acknowledge the receipt of your

Rev. *G. Rigg.*

1 March 1870.

your letter dated the 7th instant," (I did not preserve a copy of that letter, but it was only calling the attention of the secretary to the question again,) " to which, in consequence of absence from Edinburgh, I have been unable to reply sooner." The answer to the Bishop was on the 14th of June 1867, and there was no further correspondence till May 1869.

72. Mr. *Gordon.*] The Bishop is invited to make a complaint, and there is no further complaint made by the Bishop until you write in 1869?—The Board were quite aware of the facts of the case.

73. Mr. *Miller.*] But the fact is, that you took no further notice till May 1869?—I called repeatedly at the Board of Supervision, and Sir John M'Neill told me that the Board were consulting counsel upon the matter, as to whether it was legal to allow this child to be adopted; but there were no steps taken to afford redress at all; and the next letter is that which I have begun to read, dated the 21st May 1869.

74. *Chairman.*] The point to which Mr. Gordon's question went was this, that in that letter which you have read from Mr. Walker, he says that the Bishop, himself will be a competent person to complain, and that if he will send in a specific complaint it will be attended to; he does not send in a specific complaint?—The Bishop knew that the thing had been most specifically represented, and that the Board of Supervision were quite aware that the ordinary rules regarding the treatment of Catholic children were not being observed in this case.

75. Mr. *Gordon.*] Is not the ordinary way of making a complaint, to present a complaint to the Board of Supervision, upon the ground of improper or inadequate relief being afforded?—That might have been done.

76. I mean that that is what gives jurisdiction to the Board of Supervision to interfere; a complaint that proper relief has not been afforded to the pauper child?—Yes.

77. And one of the grounds would be, that it was placed in an improper place with reference to its religious faith?—But that remark just suggests to me the idea that we are placed in a very unfortunate position from having no official authorised to take charge of Catholic interests. Everything of that kind is left to any person that may take it up; the Bishop cannot be expected to look after every poor child in the district, neither can any clergyman.

78. Sir *Robert Anstruther.*] You would admit, would you not, that an immense advantage was conferred upon these children by being sent to the orphanage rather than left in the street?—But we have a Catholic orphanage, and if they had been sent to that, and paid for at the ordinary rate, they would have been quite as well treated with regard to the ordinary care of the body.

79. *Chairman.*] Is it not generally considered that the clergy of each denomination have a sort of spiritual duty imposed upon them to look after their paupers; have not Catholics, therefore, their own hierarchy, who could bring the complaints before the Board of Supervision, which would then have a jurisdiction, provided they were brought before them in a proper manner?—Certainly; but it is impossible for a clergyman in a large town where there are a great number of paupers, to attend to every particular case.

80. But in this particular case he is invited to create a jurisdiction on the part of the Board of Supervision, by bringing a specific complaint in such form as will create that jurisdiction, and he does not do that?—But the Bishop was quite aware that the whole case had been laid before the Board; that they were in possession of all the facts connected with it, that the parents had been Roman Catholics, and that four of the children were being brought up Protestants.

81. They may have known certain facts, and yet those facts may not have been brought before them in a proper form to create a jurisdiction in them?—I called again and again upon Sir John M'Neill, and mentioned the matter to him.

82. Mr. *Miller.*] Did you suggest a Catholic orphanage?—If I had been asked to mention a proper place I would have done so.

83. Sir *Robert Anstruther.*] There was a request made to the Bishop in that letter, that he would specify the complaint and suggest a remedy if he had one; I understand that he made no reply to the first of those requests, or of the second?—I think that that arose from the Bishop being quite aware that the Board of Supervision were in possession of all the facts of the case: there was no further representation that he could make.

84. *Chairman.*] Now will you proceed with Mr. Skelton's letter to you of the 21st of May 1869?—" Since I returned to town I have gone through the whole correspondence with reference to the children Bennett, and I feel confident that the Board of Supervision, in addressing to you the letter, dated 17th May 1867, had no intention of treating you with the slightest discourtesy. The Board were at that time of opinion that complaints with regard to the treatment of Roman Catholic children by parochial boards should, as matters of form, be at the instance of a relative, or of the Catholic clergyman under whose spiritual superintendence the children at the time happened to be placed; but, upon a representation subsequently addressed to the Board by Bishop Strain, the Board, having reason to fear that the stringent application of such a rule might lead to hardship, passed a Minute which was communicated to the Bishop on 14th June 1867" (that is referred to in the letter which I have read). " I enclose a copy of the letter in question; I trust therefore that you will see that there is no reason why, in the event of your desiring the assistance of this Board in any case relating to Roman Catholic children, you should hesitate to bring the matter before the Board, either directly or through those more closely connected with them." Then the next deliverance of the Board of Supervision is on the 15th of October 1869.

85. Sir *Robert Anstruther.*] Is that in reply to anything?—I am not aware.

86. Was there any reply made by you to the last letter which you have read?—I think not, because there was nothing more I could state; everything had been laid before the Board two years before: " Reverend sir,—The Board having again had under their consideration the case of the children of the late John Bennett, have directed me to communicate to you the following copy of a Minute passed by them at their meeting yesterday: ' The Board having considered the Report, dated the 25th August, by Mr. Fraser, a member of the Board appointed by Minute of 11th August, to make special inquiry in terms of section 10, of the Acts 8 & 9 Vict., c. 83,

c. 83, find, first, that Sarah Bennett, being a healthy girl, 16 years of age, is capable of maintaining herself without parochial relief, and should immediately be placed in a situation where she may do so; second, That Jane Bridget, or Betsy, and Robina Bennett are no longer in receipt of parochial relief' (one was too old, and the youngest one had been carried off to America by the family that had adopted her, to bring her up as a Protestant), 'and that in the whole circumstances of their cases no further deliverance regarding them is requisite; and third, That John Bennett should without further delay be removed from the hospital at Leven, and boarded with a respectable Roman Catholic family at the expense of the parochial board.' I have transmitted a copy of the above Minute to the inspector of Scoonie, to be laid before his parochial board." That is signed, "Graham Campbell, for Secretary." Now, one would have expected that, in consequence of that, the child would be immediately removed and brought into a Catholic family; but the inspector of poor asked some person what he would charge for the child, and the man named, I think, 3*s*. 6*d*. per week; and the inspector said, that he could have the child in a Protestant family at 2*s*. 6*d*., and therefore he would not put the child in the Catholic family, and the child still remains in a Protestant family. And here is the last letter, dated 25th October 1869, written by the clergyman, Mr. Smith, of Kirkcaldy, to the Secretary of the Board of Supervision: "Sir,—I beg to acknowledge the receipt of your letter of this 15th instant" (a copy of that had been sent to Mr. Smith) "conveying the resolutions of the Board of Supervision in regard to the children of the late John Bennett; as I presume these resolutions are to be considered the final decision of the Board in this case, I may be allowed to make the following observations with regard to them; I beg, therefore, to express my surprise that we should have been compelled to wait for the space of nearly three years for this decision of the Board. To go back to the time of the parents' death; these five children were chargeable on the parish, which was then obliged to provide for them as by law directed, that is, by having regard to their religion, and therefore boarded, if possible, with Catholic families; the Board of Supervision in its present decision acknowledges this duty by ordering the boy, John Bennett, now in the hospital, to be boarded without further delay, with a respectable Catholic family. The Board of Scoonie, however, overlooking its responsibility in this matter, allowed at the time one of the children to be taken up and placed in some institution at Pittenweem, where it was certain to be brought up a Protestant, if not actually withdrawn from the parish for this purpose. It permitted another to be adopted by no doubt respectable persons, who thought it their duty to have the child re-baptised in the Protestant Church, and its name changed after it had been baptised by me at the request of the parents, and during their lifetime; and it has maintained another who is quite able to work for herself" (that is the eldest girl, aged 16), "and kept her with a Protestant family, and at a Protestant school, quite regardless of her religion. The Board of Supervision by its present resolutions confesses itself unable to remedy a series of evils which have been brought about by the Board of Scoonie in regard of these children. I beg to record my dissatisfaction with the present resolutions, and to add that the decision of the Board of Supervision will not soon be forgotten by us, but remembered to be used at a proper time." That is the conclusion of the case, and of course it is one which I have felt very much pained about.

87. Mr. *Miller*.] Is that child still in a Protestant family?—It is still in a Protestant family.

88. Mr. *Gordon*.] Do you know what the ordinary allowance for the board of such a child is?—I do not know; children, I suppose, are paid for pretty much according to their age.

89. What was the age of this child?—I think about seven years; that child would have been received into the Catholic Orphanage at Lanark, at whatever the parochial board would have given for it.

90. *Chairman*.] Have they refused practically to allow it to be taken to the Catholic Orphanage?—I do not know that the Lanark Orphanage has been suggested to the inspector; but he has refused to board the child in a Catholic family, on the ground that it would cost 1*s*. a week more there than if boarded in a Protestant family.

91. But if the Lanark Catholic Orphanage would take the child, as you say it would, at whatever the parochial board would allow, how is it that the minister of religion has not made that suggestion?—All along Mr. Smith has found that he has been rebuffed in everything that he has done; all along there has been a determination to have the children brought up Protestants.

92. The Board of Supervision have ultimately, according to that last letter from the Board, absolutely ordered that the child should be boarded under Catholic auspices; why upon that has it not been suggested that he should be put into the orphanage?—I have no doubt that they would take the child; I am quite sure they would; but the trouble that we have had with this case without any result, has been anything but encouraging. Every application that we have made has ended in nothing.

93. Sir *Robert Anstruther*.] But it is curious that there has not been a suggestion either in the correspondence with the Bishop, or with yourself, or with Mr. Smith, especially after the last decision of the Board, that there was this orphanage whose doors were open to the child; have you any doubt that if the suggestion had been made, it would have been adopted?—I think it would not, because the eldest girl is now 16, and they have sent her away into a Protestant family near Haddington or Jedburgh, I think; they have taken care to send her away altogether, and place her in a Protestant family.

94. Of course at her age, and going into a situation, she was not obliged to go into any family she did not wish?—No; but she is under the charge of persons who have taken particular care of her, and who have shown a great anxiety to keep her from knowing anything about the religion of her parents; and we saw no use in making any suggestion about the orphanage, when there was no disposition to meet our views.

95. I think it was hardly reasonable to suppose that the inspector of Scoonie would be aware

Rev. *G. Rigg.*

1 March 1870.

aware that there was a Catholic orphanage at Lanark, unless he was informed of this fact?—But if he had asked the Catholic clergyman where this child should be placed in accordance with the instructions of the Board of Supervision, he could have known it; that he has not done. It would evidently be very much against their will, if these instructions of the Board of Supervision were carried out.

96. That is what you assume, but that does not appear upon the face of that correspondence at all. While you say that that was the duty of the inspector, it was equally, from your point of view, the duty of the spiritual supervisor of the child to suggest to the inspector where the child could be conveniently placed so as to be under Catholic instruction?—He suggested a Catholic family where the child would have been received at 3 *s.* or 3 *s.* 6 *d.* per week, and the inspector did not say, "We find this too much; can you suggest any other place"? but he simply said that he would not give that much, but would allow the child to remain where it was. The child would be taken at the Catholic orphanage at Lanark at any time, at any sum the Board would give.

97. *Chairman.*] Are you aware of any reason why the Catholic orphanage has been refused, or has it been refused to your knowledge?—It was not proposed to the Board of Leven, but I think I may make an explanation which will probably meet the question regarding that. In Edinburgh we proposed that all our children from that city should be sent there, but the orphanage was objected to, upon the principle that it was a monastic institution, and several members of the parochial board objected to give anything towards the support of Catholic institutions; and that was a good reason why the Bishop should not ask the inspector of Scoone to send the child there when the members of the parochial board of Edinburgh had refused to send their children there.

98. Mr. *Cameron.*] Was there no other suitable Roman Catholic family who would have offered to board the child?—I do not know.

99. There was no other offer made on the part of a Roman Catholic family?—Mr. Smith wrote to the Board of Supervision; it was no part of Mr. Smith's duty to follow the inspector day after day, and to urge him to carry out the instructions of the Board.

100. That family which was suggested was the only Roman Catholic one suitable?—It was the only one pointed out, specially named, I understand.

101. *Chairman.*] I do not know if you have had an opportunity of seeing the evidence laid before the Committee last Session on this point. Just let me call your attention to the evidence given by Mr. Lewis last year upon this very subject. I asked him, at Question 4919, "How do you deal with Roman Catholic children?" and his answer is, "Wherever there are Roman Catholic families we invariably send them to such parties; but we have this difficulty; that of course in our country they are not so numerous, and many of them are much lower in the social scale; but wherever there can be Roman Catholic parents got to give the children a fair chance, they are invariably sent to them." Then I ask, "Do you also send Roman Catholic children to Protestant families"? and his answer is, "Yes, necessarily." Then I ask, "Have you had any complaints made of your having done so"? and he replies, "We have once or twice had an interview with the priests, who have been desirous to get them boarded out into an institution in Lanarkshire, but all things considered we get on very agreeably." Now, you have mentioned this case of the Bennetts, but do you dissent from the general purview of that evidence of Mr. Lewis, that on the whole there is an endeavour now to meet the wishes of the Roman Catholics upon this point?—I may state that all the children from St. Cuthbert's parochial board are sent to the orphanage at Lanark, and likewise from the Canongate. The City Board now send children generally to Catholic families, but they have a considerable number still boarded in Protestant families, and we consider the effect to be very bad.

102. Do you not think that they have a difficulty in always finding Roman Catholic families whom they think respectable?—I have no doubt they have a difficulty, and on that account we particularly suggested the orphanage, and we begged of them merely to go and examine the orphanage; not to adopt it at once, but to examine it, and the City Board of Edinburgh positively refused even to examine it.

103. I have called your attention to evidence from Edinburgh, but there is evidence from other parts of the country; Paisley and Glasgow, for instance, to a similar effect?—Baillie Lewis, who gave that evidence which you have read, is a person who I think has always acted with fairness and liberality, and I think it just to him to say that he always wishes to act fairly and liberally by us; but there are other members of the Board who do not, and they positively refused at an interview that we had with them to send any of the children to the Catholic Orphanage.

104. But the evidence, as far as it goes, which last Session came before the Committee was this, that in the great majority of cases satisfactory arrangements are made, and that where satisfactory arrangements are not made (I mean satisfactory to the ministers of your religion), it arises from the circumstances not affording a sufficient number of Roman Catholic families, where they would think it desirable to board them?—On this subject, I may read you a letter which I have had from the clergyman at Dalkeith. He says, "I am very glad you have asked me my opinion about this matter of poor-law education for Catholic children. I find that many of the children who are brought up in Protestant families are greatly endangered in their faith. In one house alone out here, three children have left their faith, and another is likely to do so, if not looked after. I must say that I consider boarding out Catholic children with Protestants almost equal to proselytising; for, in the first place, the general tone of the house is hostile to our faith, the people use indirect means of undermining their faith; and, thirdly, we find that all that is done for them in school is undone at home." Now, there were a number of the children sent out from Edinburgh to Dalkeith, it being supposed to be a desirable place for them.

105. Mr. *Gordon.*] Some of the parochial boards approve of boarding children in the country, do they not, as preferable to sending them to a poorhouse or an ecclesiastical school?—Yes, they do. Will you permit me to read some further remarks in this letter? "We have lost 10 or 11 children from the boarding out with Protestants

Protestants. I have now a case of three brothers at Miller Hill, who are as bad as they can be. I have got a place in the town for two of them, and I suppose they will remove them at my instance." He said that they were very troublesome at school, and that he wished the inspector to remove them. "Miller Hill is about three miles from Dalkeith, and these little children have to walk all that way to school."

106. *Chairman.*] What is the meaning of that phrase, "as bad as can be"?—That they were children not well conducted in school; they are mere little boys, you know.

107. You admit that there is a difficulty sometimes in finding a sufficient number of respectable Roman Catholic families in which to board these children?—There is, frequently; and I consider that a well-conducted orphanage is, in general, very far preferable to private families.

108. Then what would be your suggestion to remedy this grievance that you have pointed out?—I should suggest that all pauper Catholic children should be placed under the direction of a committee of Catholics, who would take care to board them either in proper orphanages, or in respectable families that might be selected (Catholics would be perfectly willing to undertake the trouble of doing that if the different boards in Scotland would meet their views), and that none should be kept in poorhouses, and none placed in Protestant families.

109. You are alluding now to orphans, I presume?—Or pauper children; if they come under the care of the Board, and are boarded out, they would come under the same category.

110. Sir *Robert Anstruther.*] And it might be that the expense of so doing would be much more than it is at present, might it not?—No, I think not; I think that we would quite readily agree to take the children at the ordinary rate given.

111. Mr. *Cameron.*] Do you think it would be a great hardship upon the priest in each district to have to find some Roman Catholic family where the children of this persuasion could be boarded?—It is difficult, because the sum allowed by the parochial board is so small; very few families wish to take a child at 2 *s.* 6 *d.* per week; they can hardly feed the child well for that.

112. *Chairman.*] But we have evidence that all Protestant children are exceedingly well kept, and exceedingly well brought up in the families where they are boarded, and they only get 2 *s.* 6 *d.* a week?—In many cases I suppose that the family who receive those children make them in some way useful.

113. But I presume that Roman Catholic children are not dearer to maintain and bring up than Protestant children?—No; but we would be quite willing to bring them up at the rate allowed by the Board, and to put them in suitable families, or in the orphanage.

114. Sir *Edward Colebrooke.*] Is it your suggestion that it should be done by a private association or by a committee appointed by the Government?—I am quite certain that the bishops and the clergy would have no difficulty in forming a committee who would carry that out with the assistance of lay gentlemen in different parts of Scotland, and that all our pauper children could be provided for in that way; and I am sure that they would not only be better cared for during the time they were at school, but that their interests would be better promoted when they leave school and are sent to trades or to situations; for it would be the duty of such a committee to do everything in their power to forward their interests; now, at present, when a child is taken from school and sent to learn a trade, the child is perfectly isolated; the Inspector of poor takes no further concern about him when he is able to do a little for himself.

115. *Chairman.*] You would indicate that the law should make it compulsory upon the Board of Supervision to insist that all Roman Catholic children should be handed over to this committee which you suggest?—I suggest that as a means of obviating all difficulty; it would secure all our children being brought up Catholics, and would remove all ground of complaint, and would cost the parochial boards nothing more, and it would save the inspectors a great deal of trouble.

116. Sir *Edward Colebrooke.*] But if such a committee were formed, do you think that there would be any difficulty in the local managers communicating with them to take charge of the Catholic children without making it a compulsory rule?—I do not think that there would be any difficulty in that.

117. But would not such a voluntary arrangement be to the great advantage of the districts which have a large number of pauper children?—Several parochial boards avail themselves of that; numbers of them send the children to the Lanark Orphanage most readily. One inspector told me that he was ready to send all the children there; and he said, "By doing that, I am spared the trouble of looking out for proper families, and I am satisfied they are well cared for there"; but there are other parochial boards that go obstinately against it, as I can show by another correspondence regarding a child in North Leith.

118. You wish to make that compulsory which is now practically carried out in certain parishes?—Yes, as a means of removing all ground of complaint; I should think it would be a very good thing to make it compulsory.

119. *Chairman.*] Have you only this one orphanage in Lanarkshire?—We have another small orphanage in Edinburgh, but we would immediately establish more if we found that they would be supported.

120. You would provide means of keeping any children that were brought to you?—We should be perfectly willing to provide the means of keeping all our Catholic children. But here is another case in North Leith, in which they have absolutely refused to send the child there, although pressingly requested by the sister to do so.

121. Sir *Edward Colebrooke.*] The committee which you suggest would submit, I presume, to be bound by any rules for inquiry or inspection, as far as the Government were concerned?—Certainly; such a committee would, of course, require to be thoroughly under inspection.

122. *Chairman.*] On what grounds is the refusal that you are now referring to based?—There is no ground whatever. It is the case of a child named Elizabeth Monaghan. Her parents died of fever in Dundee, and the child was sent over to North Leith, having been born at Newhaven, and we should never have known that the child was a Catholic at all, or anything connected with her, but she has a sister in Dundee, and she came over in great anxiety about the child, and I went with her to endeavour to find where the child

Rev. *G. Rigg.*

1 March 1870.

was placed. I found her in North Leith, and at the request of the sister I wrote to the inspector begging that the child might be sent to the orphanage at Lanark (she is only a child of five years of age); and this is his answer: "I brought the case of this orphan girl before a meeting of my relieving committee last Tuesday, when by a majority they refused the sister's application to have her boarded in the Catholic institution at Lanark. The case was again under the consideration of the general committee of the board yesterday, but after discussion, the meeting confirmed the decision of the relieving committee." I then asked, as they would not send the child to the orphanage, would they board it in a Catholic family; and here is his answer to that: "I submitted your letter of the 12th instant, in this case, to a meeting of my relieving committee, when, after full consideration, they declined to board this orphan out of the poorhouse."

123. It is a child kept in the poorhouse then?—Yes; and I suggested that it should be put in a Catholic family after they objected to the orphanage; and they refused. Now the Board of Supervision have dealt very fairly in this case; they suggested that the child should be sent to the orphanage or sent to a Catholic family, but the parochial board declined to adopt either of those suggestions. And then, as the only thing which the Board of Supervision could do, they told the parochial board that if they did not send the child to the orphanage at Lanark, or board it in a Catholic family, they must send it to a Catholic school. I represented that the school was at a distance of more than a mile, and it was very inconvenient to send such a young child there; but the parochial board has adopted the plan of sending a person with the child every day to school, that they may retain the child in the poorhouse.

124. What school is that?—The child is sent to the Catholic school in South Leith. It must be taken from the extreme side of North Leith to the extreme side of South Leith every day, a child of only about five or six years of age.

125. Sir *Edward Colebrooke.*] In Leith is there any school attached to the poorhouse?—There is, I believe. But the Board of Supervision inquired into the case, and as this correspondence is rather long, I will only read what they suggest, which is remarkably fair: "The Board have to point out that the course followed, as above stated, in the case of Elizabeth Monaghan, is distinctly opposed to the spirit of the rules for the management of poorhouses. To cause, or even to permit, a Roman Catholic child to be present at Protestant religious services, and at a class for Protestant religious instruction, is probably quite as well calculated to lead to proselytism as any direct course of instruction could be. The Board must express their disapproval of the conduct of the governor and matron in this matter, and admonish them to be careful to avoid any similar procedure in this or any future case. The Board could not hold admission to a poorhouse to be 'adequate relief' to a Roman Catholic child, if in that poorhouse any means, either direct or indirect, were taken to change the religion in which the child was registered. The Board herewith transmit, for the information of the parochial board, a copy of the visiting officer's report of the facts in this case; and they strongly recommend the parochial board, without further delay, to remove the cause of complaint, by (1), sending the child to the orphanage at Lanark; or (2), boarding her with a Roman Catholic family; or, (3), if she is retained in the poorhouse, sending her daily under the charge of a respectable person to the Roman Catholic school in Leith." Now the wishes of the Board of Supervision are very clearly indicated there; but the parochial board of Leith determined that they would keep the child, and one of the members of the parochial board, a gentleman with whom I was perfectly unacquainted, came to me, and said he was exceedingly ashamed of the bigotry which had been manifested in this case, because nothing but bigotry had influenced the members of the board in their conduct. I had not the slightest acquaintance with the gentleman, and his information was perfectly unsought for and unexpected on my part.

126. *Chairman.*] In what year is this correspondence?—August 1869 (vide *Appendix*).

127. I presume that you are satisfied now with the views entertained by the Board of Supervision, as gathered from that letter?—The views of the Board of Supervision are perfectly satisfactory, and I do not attribute the proselytism which has been exercised in regard of the family Bennett to any wish on the part of the Board of Supervision to countenance anything of the kind, but of course the facts show that the Board of Supervision has not been able to prevent the evil.

128. Sir *Edward Colebrooke.*] In this latter case, have they not succeeded in insisting that the child should go to a Roman Catholic school?—The child is now sent to a Roman Catholic school.

129. Through the intervention of the Board of Supervision?—Yes; but observe "they strongly recommend the parochial board, without further delay, to remove the cause of complaint;" and they put three courses before them, either "(first), by sending the child to the orphanage at Lanark," which evidently they considered the best; "or, (secondly), by boarding her with a Roman Catholic family;" and then if these two were both rejected, they say that they must send the child, although it is so young, under the charge of a respectable person, every day, to the Roman Catholic school. That the child should be sent to Lanark was the urgent request of the sister, who is the only surviving relative of the child.

130. Mr. *Cameron.*] You say that the Board of Supervision has not got power to compel the parochial board either to send the Catholic children to a Catholic orphanage, or to board them out with a Roman Catholic family?—I understand that that is the defect of the Board of Supervision, that they have not sufficient power; they may accomplish their ends in certain ways, but when a parochial board is determined to act in opposition to the Board of Supervision it can do so, as in this case at Scoonie.

131. If that be so, would not it meet your views to give additional powers to the Board of Supervision, instead of giving the power to this committee which you suggest?—Giving additional power to the Board of Supervision would be an improvement, no doubt, upon the present system.

132. Sir *Edward Colebrooke,*] But the fact of the Board of Supervision having power to give an order to the parochial board to put out the child to board might not always secure the proper care

care of the child, because if the managers did not take the necessary care in selecting a family, the child might be worse off than in the poorhouse?—Yes; but if the course which I mention were followed, of appointing a Catholic committee, that would not arise.

133. But to carry out that, it would be necessary to have a great change in the system, and a complete organisation in order to effect your views?—Yes; but the trouble of that would lie with Catholics, not with Protestants; it would entail a great deal of trouble upon us, but we would be perfectly willing to undertake the trouble; and it would certainly relieve parochial boards and the Board of Supervision of a great deal of difficulty, because if it was proved that a child was a Catholic, then if this child were handed over to be taken charge of by the Catholic committee, under proper supervision, there would be no further trouble for other people in the case.

134. There is no difficulty, is there, about permission being given to Roman Catholic priests to enter the poorhouses?—There is not; but there is an inconvenience in regard to that too; we are allowed to visit paupers in the poorhouse, and not only are we allowed to visit them, but we are sent for at all hours of the day and night, and we are obliged to go and pay our own travelling expenses; that is to say, every time we have to go to visit St. Cuthbert's poorhouse, which is two miles from us, we must pay the expense of the conveyance, which we consider rather hard. I addressed a letter to Sir James Gardiner Baird, the chairman of the St. Cuthbert's Board, on that subject, and the answer was that no allowance could be made to Catholic clergymen for travelling on such duty.

135. Are the number of Roman Catholics large in that poorhouse?—No; there are only a few there; but there are over a hundred in the city poorhouse, and when the inmates are removed out to Craiglochart, it will be a heavy tax on the clergymen who have to visit them.

136. *Chairman.*] There is no allowance made to clergymen of any denomination for travelling, I apprehend?—But there is a resident chaplain for the others; the Catholics are the only ones that have no clergymen of their own.

137. Mr. *Gordon.*] But does not the same remark apply to the Episcopalians?—When a poor Catholic is in sickness, and supposed to be dying, he almost invariably wishes the priest to be sent for, and to have the sacraments administered by him, and that is not the case with the Episcopalians. The travelling expenses are considerable now, and will be much heavier when the inmates of the city poorhouse are removed to Craiglochart, because it will be absolutely necessary for a clergyman to use a conveyance when he goes there.

138. *Chairman.*] Do you mean that the Episcopalians do not care to have a clergyman of their own denomination?—I cannot say anything as to the wishes of Episcopalians, but I know that poor people who are Episcopalians do not send for their clergyman in sickness in the same way that Roman Catholics send for us. I am quite sure of that.

139. Have you any other case that you wish to bring before the Committee?—I may remark another thing. We have in the city poorhouse about 50 Catholic children; they are never allowed to attend any place of worship whatever; a clergyman goes once a week to them, but they are never allowed to go out to church on Sunday, and they receive no religious instruction, except an hour or half-an-hour during the week from this clergyman who visits them. They are not in the poorhouse long, but they may be there for half-a-year or for a year.

140. Is the same practice adopted with regard to the children of the other denominations?—There is a person paid for instructing them, a Protestant teacher.

141. Do they also go to church?—They have service inside the walls; a Protestant clergyman or some person appointed teaches them; there is a regularly-appointed chaplain for them.

142. But that would be a Presbyterian: I mean that the same thing would apply to the Episcopalians in principle?—No doubt.

143. You have mentioned two cases; have you any other cases in which you have similar grievances to complain of besides those two cases of the Bennetts and the child Monaghan?—No, nothing else so distinct. But there are a number of Catholic children boarded in Protestant families; for instance, those in Dalkeith. I have spoken to the inspector again and again, and asked that they might be removed, and he meets that by saying that he cannot find a sufficient number of respectable Catholic families, and then the board will not send the children to the Lanark Orphanage. Several of the members of the board have examined the institution at Lanark, and say that it is an excellent institution; but there are others who object to maintaining any institution that is Catholic.

144. Assuming that the general conduct of the parochial boards is such as is satisfactory to members of your denomination, would you suggest an alteration in the law merely to meet some half-dozen cases such as you have pointed out?—I do not think that it can be said that the conduct of the parochial boards in general over Scotland is satisfactory to us; there are many who certainly behave fairly and liberally, but there are other cases again like that in Scoonie and in North Leith, where you have a positive grievance inflicted upon Roman Catholics.

145. They amount to the cases of Scoonie, North Leith and Dalkeith; those are the only three that you have mentioned?—In regard to Dalkeith the grievance is on account of the children being boarded out from Edinburgh; they are sent out there by the Edinburgh Board, and placed in Protestant families.

146. Have you any facts to bring before us showing that these complaints apply to a large portion of the Roman Catholic children?—I know that complaints are made in other places; but, of course, I have confined my observations to cases that I could prove; I thought it was better, instead of making general observations or general charges, to lay before the Committee cases in which unfair dealing with Catholic children can be fully substantiated.

147. I presume that in that very case of North Leith, if the Board of Supervision had contented themselves with giving two alternatives, and not adding the third alternative of sending the child to school, the parochial board of North Leith would have been compelled either to board the child out in a Roman Catholic family, or to send her to the Lanark institution?—Yes; but I apprehend that the Board of Supervision gave

Rev. *G. Rigg.*
1 March 1870.

that third alternative from feeling that they had not sufficient power to compel the parochial board to adopt the others, and I apprehend that that is one of the difficulties of the case that the Board of Supervision really has not sufficient power to deal with parochial boards, that they are unreasonable.

148. Sir *Edward Colebrooke.*] Are you advised that the powers of the Board of Supervision are insufficient legally?—I ground that opinion on what gentlemen connected with the board themselves have told me.

149. It would be sufficient for the object which you and members of your persuasion have in view, would it not, if the powers of the board were enlarged so as to put some compulsion upon the local boards, under such arrangements as they saw their way to, as being fit and proper?—I think it would be an improvement, but I do not think that it would be quite satisfactory, because I think that where it is left to the choice of an inspector to send the child to any family that he pleases a great many may be placed in families not suitable.

150. I am putting the case of the Board of Supervision seeing their way to enforcing the children being placed with suitable Roman Catholic families; it would be sufficient for the members of your persuasion, would it not, if they had the power by law to do so?—It would be a great improvement if it were so; but still, difficulties might arise.

151. *Chairman.*] You would rather point to an alteration in the law which would make it compulsory upon all parochial boards, in dealing with the children, to consult the minister of the religion to which they belong, and to adhere to the wishes of that minister so far as they can?—Certainly.

152. Mr. *Fordyce.*] Are you satisfied with the constitution of the Board of Supervision?—I have no reason to express any dissatisfaction with it. I believe that all the members of the board are gentlemen of very high character; I cannot imagine that there is a single member of the Board of Supervision who would willingly lend himself to anything like proselytism.

153. Do you think that there is any sort of feeling among the members of your persuasion that there should be a Roman Catholic member of the Board of Supervision?—I have sometimes heard it stated that it would be only fair if Catholics were represented in some way, and I think so myself. I think that considering the number of poor Roman Catholics in Scotland, it would be only just that there were some person to represent them, and to watch over their interests.

154. *Chairman.*] That would rather open wide the door to sectarian questions, would it not; you would require to have every religion represented on the board if you adopted such a principle?—You must remember that we are perfectly different from all other people around us; Catholics are in a perfectly different position.

155. Are there any other facts that you wish to bring before us?—No; I do not think that there is anything else important.

156. Mr. *Cameron.*] I suppose that where a Roman Catholic population exists to any considerable extent they generally find some member of their persuasion to sit on the parochial board?—Frequently not so. In Edinburgh on several occasions there has been a most determined opposition to a Catholic member being returned for the parochial board.

JOHN BATTY TUKE, M.D., called in; and Examined.

J. B. Tuke, M. D.

157. *Chairman.*] WHAT position do you occupy?—I am Medical Superintendent of the Fife and Kinross District Asylum at Cupar.

158. Have you long been employed in that department of your profession?—Yes, for several years.

159. Has your acquaintance with this question of lunacy been confined to your experience in the Fife and Kinross Asylum, or have you been engaged in other asylums?—I have been engaged in the Royal Edinburgh Asylum, which is the largest in Scotland.

160. You have had your attention therefore particularly directed to this subject?—Very particularly.

161. What is your experience of the effect of the recent legislation in the establishment of a lunacy board, and the present mode of managing matters with regard to lunatics?—That legislation has undoubtedly effected its purpose very considerably, but notwithstanding that there are a large number of lunatics boarded out or resident in private dwellings, in cases where there is not sufficient accommodation in the district asylums.

162. In the first place, has there been any increase in lunacy in Scotland since the Act was passed establishing the board?—Within the last 10 years there has been an increase of over 1,000 pauper lunatics registered in Scotland; that is, between the years 1858 and 1868, 1,000 for the whole period.

163. To what do you attribute that increase; do you consider that it is an actual increase, or that it has been the effect of the law to ascertain cases not known before?—To a certain extent it is dependent upon the increased registration; but, besides that, since the registration has been fully at work, we have still had an increase of a hundred a year each year up to 1868.

164. Do you mean a positive increase of lunacy?—Yes; in 1858, which was, I think, the date of the Royal Commission being issued, there were 4,737 pauper lunatics; in 1859, 4,980; in 1860, 5,226; in 1861, 5,257; in 1862, 5,289; in 1863, 5,283; in 1864, 5,320; 1865, 5,392; in 1866, 5,490; in 1867, 5,594; and in 1868, 5,745.

165. To what do you attribute that increase?—I believe that it is dependent to a certain extent upon the increase of population, and also that it is owing to a greater degree of difficulty in obtaining a living, the greater amount of poverty amongst certain classes.

166. Do these figures which you have given us represent an increased per-centage of the population, or merely an absolute increase; and is that increase at all in ratio to the increase of population?—We have no opportunity of knowing the actual increase of population each year as we do the increase of lunatics.

167. But you know in each ten years the average rate of increase; is the average rate per cent. of increase in the number of lunatics greater or less than the average increase in the population?—I cannot say.

168. Have you turned your attention to the question

question of pauper lunatics, and the proportion they bear to the number of lunatics throughout the country?—I have not done so myself, and therefore I cannot give you any information on that subject.

169. Is this increase which you have shown one that is equally distributed through the country, or is there a greater increase of lunatics per annum in some districts than others?—I believe it is equally distributed over Scotland.

170. Is the asylum accommodation sufficient for the number?—No; the district asylums already in two instances have had to be added to.

171. Which are those?—The Argyll and Fife Asylums.

172. The latter is your own, the Cupar Asylum?—Yes.

173. What is the size of the Cupar Asylum?—It was built for 220 patients. It was hardly finished before it was filled, and within 3½ years the numbers had increased so greatly that we had to build for 280 patients, having already 240 in the house.

174. The house being only built for 220?—Only built for 220.

175. You have had to provide for an addition of 60 patients in the course of 3½ years?—Yes.

176. Mr. *Loch.*] What district supplies that asylum?—The counties of Fife and Kinross.

177. *Chairman.*] Do you consider that there is any particular limit of number for an asylum that is the most convenient and economical for management?—I do not think that any asylum ought to exceed space for 350, or at the very outside 400 patients. The difficulties of management for one man are so great that it is almost impossible for him to do his work perfectly if that number is exceeded.

178. You mean one governor?—One superintendent or governor.

179. No matter how much assistance he has, you think that 400 is the extreme number that one governor can overtake?—I think so.

180. The question therefore does not apply so much to the size of the asylum itself as it does to the administration of it?—Just so.

181. You might have one to hold 800 patients if it were divided into two separate departments, with distinct management?—Yes.

182. What is the general amount of the asylum accommodation in Scotland; yours we know was built for 220; what are the other county asylums built for?—The Inverness Asylum is built for 280, Argyll for 280, Ayr for 220, Banff for 80; Bute is now incorporated with Argyll as a district; Dumfries has about 450 patients; Edinburgh, 650; Elgin about 70; Fife has 240 patients at present actually in the asylum; Forfarshire has accommodation for 450 in two asylums; Dundee, Montrose, and Glasgow has accommodation for about 600.

183. Is the Glasgow Asylum under one head?—It is under one governor.

184. Then Glasgow is one that exceeds the limit that you would propose?—Yes, and Edinburgh. Edinburgh has about 750. Stirling is built for 220 patients, and Perth for 240.

185. You say that 400 is the extreme number that you think could be properly managed by one head: do you consider it economical, therefore, to build asylums for only 220; is it not, in fact, a waste of power if you have asylums only containing 220, and is it not building them upon too small a scale?—Undoubtedly, if there were any necessity for building for 400 patients, 400 patients should be built for, instead of two asylums for 200 each.

186. I inferred from your statment that you would recommend that asylums should be built for not above 400, and that you would not build an asylum where you could not get 400 patients; is that so?—No; I would build one for 200, where you had 200 patients.

187. You do not think that there would be any waste of power in building an asylum that would only hold half the number, what one man could manage?—No.

188. Do you expect that, in your district, you will require any further increase?—I do; I believe we shall have an increase of from 5 to 10 per cent. each year upon our present number, which is 240.

189. Then, upon that principle, we should be increasing the asylums in extent till they became almost unmanageable?—Undoubtedly.

190. Have you any suggestions to make on that head?—My idea is that the cottage system, the boarding-out system, in Scotland, should be more thoroughly put under supervision and care, and that the pressure upon asylum space should be relieved by the boarding out of harmless incurable patients, and also that the same class of patients might be provided for in the lunatic wards of poorhouses, under proper supervision.

191. Do you know, as a fact, that there is any large proportion of lunatics in lunatic asylums who might be safely boarded out, or kept in poorhouse lunatic wards?—I have no hesitation in saying that a considerable number in every asylum come under one of those two heads.

192. Mr. *Anderson.*] Are you able to say when a lunatic is perfectly harmless?—I think I can say, yes. Of course there may be accidents. Some peculiarity may exist by which a patient may suddenly become violent, but in the majority of cases the disease becomes so confirmed that the power of becoming dangerous is lost.

193. *Chairman.*] Have you any line of demarcation that you would indicate as to those that should be sent to asylums, and those that should be boarded out or left in the lunatic wards of poorhouses?—First of all, I would send patients always to an asylum; all apparently curable cases I would send at once, of course, to an asylum; but after they had been two or three years there, and it was found that cure was out of the question, I would then transfer them (if they were not dangerous to themselves or to others, and if no other circumstances existed in their cases which made it improper so to do), either to board out or to live in the lunatic ward of a poorhouse.

194. Are there not a large number of lunatics boarded out in private dwellings?—According to the Eleventh Annual Report of the Commissioners for Lunacy in Scotland, there were then 1,540 patients so provided for throughout Scotland.

195. Out of a total of nearly 6,000?—Out of a total of 5,766 pauper lunatics.

196. Do you consider that the system of boarding out now is satisfactory?—I do not.

197. In what respect is it not satisfactory?—I think that the supervision is exceedingly imperfect; at present all that exists in the way of supervision is a yearly visit from a Deputy Com-

J. B. Tuke, M. D — 1 March 1870.

missioner of Lunacy, a quarterly visit from the parochial surgeon, and an occasional visit from the inspector of poor; that, when compared with the amount of supervision exercised over lunatics in asylums, seems peculiarly small.

198. What is the supervision over asylums?—We have a half-yearly visit from a Commissioner in Lunacy.

199. Do you mean a Deputy Commissioner, or a Commissioner in Chief?—A visit from each Commissioner in Chief one in one half-year, and the other in the other half-year. We have a visiting committee (in my asylum for instance) once a fortnight, and we are liable to inspection from justices of the peace.

200. How is that visiting committee constituted?—From members of the district board of the asylum. We are open to inspection at any time from any members of the district board.

201. Regularly once a fortnight, and then at any time that any member of the visiting committee chooses?—Yes; or any member of the board may come at any time he likes.

202. And do they in fact come?—Yes, very frequently.

203. Within the intervals?—No, not very frequently in that way.

204. But they do come?—Yes, they do come.

205. Have you any further medical inspection but that from the Commissioners of the Lunacy Board?—No.

206. And that is only twice a year?—Only twice a year; or oftener if they consider it necessary.

207. What would be the alterations that you would suggest in the inspection of private dwellings, where lunatics are taken charge of?—The primary suggestion would be, that all the pauper lunatics of a district should be placed under the care and supervision of the district board.

208. They are not now placed under their care?—They are not now. No pauper lunatics are under the care of the district board except those who are resident in asylums.

209. Are those 1,500 who are boarded out all pauper lunatics?—I am not quite sure but that a small proportion of them are private patients; the great bulk of them are paupers.

210. Then are they not visited by the parochial board authorities?—The inspector of poor is expected to visit them occasionally.

211. But are there no stated visits to them?—There are no stated visits. The parochial surgeon is ordered to visit them once a quarter.

212. Nothing oftener than that?—Nothing oftener than that, and it is a mere passing visit.

213. And, in fact, do you know how often the parochial inspectors do visit them?—I cannot say. I have no actual knowledge.

214. You would place them under the district board?—Yes; and then I would suggest that the medial officer of the district board should visit and superintend these patients in the private dwellings, and in the lunatic wards of poorhouses.

215. What is the practice in boarding out these pauper lunatics; do they first come to the asylum, or is it necessary to apply to the Board of Lunacy before they are boarded out?—Some of them have been in asylums, and some of them have been licensed to go at once to these private dwellings by the license of the General Board of Lunacy.

216. When a lunatic is a pauper, how does the parochial board deal with him. Can they at once board him out, or must they get leave from the Lunacy Board, or from the Board of Supervision?—They must get a special license from the General Board of Lunacy.

217. Have you seen any inconvenience arising from the fact that these paupers are, as paupers, under the jurisdiction of the Board of Supervision, and *quâ* lunatics are under the jurisdiction of the Lunacy Board?—I have not in my own case seen any difficulty occurring from that; all those difficulties arise not so much in our department as in the parochial board.

218. You would have no knowledge of that?—I have no knowledge of that

219. Is there any other suggestions that you would make with regard to boarding out beyond the matter of more frequent inspection?—I would make the district board responsible for the carrying out of that system in its own particular district; in fact, I would make the district a big parish for the lunatics resident in it.

220. Mr. *Arthur Peel.*] What is the area of the District Lunacy Board?—Fife and Kinross in my case; generally two or three counties joined together.

221. *Chairman.*] In fact you would extend the area for the purposes of lunacy?—Yes.

222. Mr. *Gordon.*] For the inspection of those who are placed in cottages?—Yes.

223. *Chairman.*] Are there any conditions attached to the dwellings before they are allowed to have lunatics boarded in them?—They have to be sanctioned by a Deputy Commissioner in Lunacy; but in my experience the lunatics in them may have been anything but well provided for; they may have been in a condition that is anything but fitting for persons in that state.

224. I think that you have examined some part of Scotland where lunatics are so boarded out?—Yes; I have examined Kennoway.

225. What was the state of that village?—To my mind, very unsatisfactory.

226. Where the dwellings generally unfit for the proper boarding of lunatics?—Yes; the rate of boarding paid is so small that none but the very poorest of the population can afford to take them in.

227. Who regulates the price paid?—The parochial board.

228. What is the general amount?—Six shillings for men, and 5 *s.* for women is the highest given.

229. And in this place, Kennoway, where there seems to be a good many boarded out, is that the rate paid?—Yes.

230. What does it cost in your asylum for the maintenance of patients?—About 24 *l.* a year.

231. Very nearly 10 *s.* a week?—Nine shillings and threepence, I think.

232. Have you any experience of the cost of maintaining pauper lunatics in the wards of poorhouses?—It is said to range from 15 *l.* to 18 *l.* a year.

233. We have had some evidence before us that in some of the Glasgow poorhouses it is about 5 *s.*; between 5 *s.* and 6 *s.* a week; that does not include rent, I think; does your 24 *l.* include the whole charge?—It includes simply subsistence, not cost upon the building.

234. Do you think, considering what is paid in the Glasgow poorhouses, that 6 *s.* in the parishes is not a sufficient sum to obtain a satisfactory

tory condition of boarding in cottages?—I do not think so.

235. What would you think would be a fair allowance?—I should say 7*s.* and 8*s.* a week; that would allow you to get a higher order of guardians, a better class of men who could be really responsible for the people that they have under their charge; at present these poor patients are under the care of decrepid men and women, in some cases, who could not be held to be thoroughly responsible; but my idea is that if you offered a higher price, and made the occupation pay, you would get a proper class of people to undertake it.

236. You say that now application must be made to the Lunacy Board when a pauper is going to be boarded out; I presume that they send down their officer for that purpose?—Yes.

237. And no one is boarded anywhere without their permission?—No.

238. Then your observation points to this, that the inspection is not sufficient, not only the *quantum* but the nature of the inspection; that dwellings are passed which ought not to be passed, and which are detrimental to the treatment of these unfortunate persons?—That is my opinion.

239. Sir *Edward Colebrooke.*] The skill and experience to be looked for would vary according to the amount of care that the lunatic requires, I presume?—Yes; but by the present law you can send none but those who do not require any very large amount of care to these private dwellings. You do not send any of degraded habits, or epileptic persons there.

240. It is not every lunatic that requires constant watching?—No.

241. There may be cases, I presume, in which 5*s.* or 6*s.* a week may be sufficient for their subsistence, and the attention given to them; or do you assume that, generally, you could not have them properly attended to under 7*s.* or 8*s.* a week?—I do not think you could.

242. Mr *Gordon.*] What is the rate of mortality of lunatics within lunatic hospitals?—On an average, about 10 per cent. of the number resident.

243. What is the rate of mortality in those boarded out?—That it is impossible to arrive at. We have no figures giving that provided for, as in the Blue Books; it is necessarily small, because none are boarded out in private dwellings, except those who are certified by the superintendent or by the parochial surgeon as being in good bodily health when they go there.

244. That is to say, they are better cases when they are boarded out?—Better cases; healthy demented patients.

245. Is it not the fact that those who formerly were rather favourable to the propriety of putting all lunatics into lunatic asylums, are now of opinion that it would be advantageous to board a number of them out, such cases, for instance, as you have referred to; there has been a change of opinion to that effect, has there not?—It is a very small change, I am afraid.

246. Do you not approve of boarding out?—I approve of it, but not on the present system; I believe that an improved principle would be a great relief to the expenditure, and would have a great effect in keeping down the overgrowth of asylums.

247. What would you say would be the proper expense which ought to be incurrred in supporting a lunatic outside?—On an average, say, 7*s.* 6*d.* a week over men and women.

248. And what is the expense in the lunatic asylums?—In the year ending 1st January 1868, the expense over all the asylums was 24*l.* 6*s.* 8*d.*, that is taking the average of all.

249. Mr. *Armitstead.*] Is that allowing interest for the capital expended?—Not allowing interest for the capital expended, merely the expenses of maintenance.

250. *Chairman.*] An argument has been used in favour of the cottage system, derived from the less mortality among patients boarded out in cottages than among those in asylums; from what you have stated, I presume that those statistics are based on fallacious assumption that those cases are of the same character?—It is entirely fallacious; I think that the system of boarding out in cottages, as it is at present exists, does not admit of any extension.

251. Mr. *Arthur Peel.*] I have read, with reference to this question of boarding out, that there were as many as 200,000 houses in Scotland with only one room in them, have you any knowledge of that?—That is not the experience of our part of Scotland.

252. Are these lunatics who are boarded out boarded out in the country?—In the country entirely.

253. With agricultural labourers?—Yes, with the very poorest class of agricultural labourers.

254. When the cottage guardians were getting 5*s.* 6*d.* for the maintenance of these people, what wages were they receiving for themselves as independent labourers?—From 1*s.* 6*d.* to 2*s.* a day; but a large number of the guardians are receiving nothing at all besides, as far as I can make out, unless it be some out-door relief from the parochial board; they are broken-down men and women. who are not able to earn a subsistence in any other way.

255. *Chairman.*] Almost paupers themselves?—Yes; in fact the only thing that keeps certain of them from the poorhouse is this 5*s.* 6*d.* per week that they receive.

256. Then they are a class of people that would have no knowledge of the way of dealing with these lunatics, or improving their state so far as it could be improved?—None whatever.

257. Is there any other suggestion that you would make besides raising the rate of pay from 5*s.* 6*d.* to 7*s.* or 8*s.* a week to meet this objectionable state of things in which people are entrusted with the care of lunatics, who are scarcely competent for the work?—I would make the medical officers of the district board visit these patients as frequently as may be arranged, and I would let him have the power of withdrawing patients from these houses on representation to the district board; and in fact I would give the medical officer of the asylum the same power in his own particular district as is now given to the Deputy Commissioner in Lunacy.

258. Do you think that the cottage system is better than adopting the system of wards in poorhouses?—I think that the two might be combined very well.

259. Would you extend the present provision with regard to poorhouses, and give greater latitude for lunatic wards in poorhouses than exists now?—I would.

260. Do you not think that there is a greater chance of keeping these people in a proper way, when they are kept together in a number, than

J. B. Tuke, M. D.
1 March 1870.

when they are boarded out singly in small numbers amongst the poorer class of the population?—No, I think not; I think that if they were properly managed and supervised, three or four patients in one house would be *sufficiently* well attended to; I do not say equally well attended to, with patients in the poorhouse or asylum.

261. But they could not have the same comforts and the amusements essential to that class of people which they could have in the ward of a poorhouse?—But I would not send any patients to board out in a private dwelling who were able to appreciate the comforts and the amusements of an asylum.

262. You would limit it to the fatuous?—The purely fatuous.

263. But are they not all, even the fatuous, capable of enjoyment, and happier from being in a more cheerful atmosphere?—To a certain extent; but I do not think that they would suffer any detriment from being provided for in the way that I speak of.

264. You would have every case to be judged of on its own merits?—Yes.

265. You would not lay down any general rule defining who should be in cottages?—No.

266. With regard to the desirableness of having any increased force on the Lunacy Board, at present I believe there are only two Chief Commissioners and two deputies?—Yes.

267. I presume it is as much as the two deputies can undertake to pay one visit a year to the lunatics; they could not physically undertake more?—I do not think they could.

268. Would you propose or suggest any increase on the staff of the Lunacy Board?—On the contrary, if this system that I suggest were followed, you would be able to do without Deputy Commissioners at all. One result from that would be that you would get for the same, or a less amount of money expended, six or eight times the amount of supervision. These patients being within an easy range of the asylum, could be visited by the medical officers of the asylum as frequently as should be ordered, for the same amount of salary as is now expended for the Deputy Commissioners.

269. Do you think that there would be any advantage in amalgamating the Lunacy Board and the Board of Supervision, seeing that they both have to deal with a large mass of pauper lunatics?—I could not express an opinion upon that question, not having considered it.

270. Mr. *Cameron.*] What power have the Commissioners in Lunacy over the director and manager of an asylum; for instance, as to sending back any pauper lunatic who is considered by the inspector of the poor of the district from which he has come, to be so far recovered as fit to be sent back; in case of a refusal to send him back by the manager of the asylum, can the General Board of Lunacy compel him, that pauper, to be sent back?—No; they have no power to compel him to send back a pauper.

271. Do you think that it would be desirable to give them that power?—I think so.

272. Mr. *Armitstead.*] Are you aware whether patients can be kept much cheaper in a poorhouse than in a lunatic asylum?—I think they can. In a lunatic asylum we have to provide for patients who require a high rate of diet.

273. Can you mention the difference in cost?—I believe that it is 18*l.* a head per annum in the lunatic wards of poorhouses, and 24*l.* 6*s.* 8*d.* in asylums.

274. Then it would be natural for parochial boards to keep their patients in poorhouses as long as they can in preference to sending them to asylums?—But all cases of lunacy must be sent to asylums first by the recent law.

275. But after that they can be transferred to the poorhouse?—Yes.

276. *Chairman.*] With a view to that arrangement would it not simplify matters if you had one board to deal with the two subjects of lunacy and pauperism, seeing that you now have first to send your lunatics to a lunatic asylum under the jurisdiction of one board, and then to examine them and to consult with the Board of Supervision in order to send them to the poorhouse. Would not one jurisdiction be more economical and more satisfactory?—I have no doubt in the world that it would.

277. Mr. *Arthur Peel.*] Who has the right of transferring a pauper lunatic from an asylum to the poorhouse?—The transfer must be authorised by a Commissioner in Lunacy.

278. But may it not sometimes happen that a pauper lunatic gets into the poorhouse?—Yes.

279. And who is to decide whether that man is a fit inmate for the asylum as distinguished from the poorhouse?—The Deputy Commissioner or the Commissioner in Lunacy.

280. Have the Commissioners of Lunacy a right to enter into all the lunatic wards of poorhouses?—Yes.

281. *Chairman.*] What is the cost of the inspection of these outdoor lunatics, if I may so call them?—The two Deputy Commissioners have 600*l.* a year each, that is 1,200*l.*, and 800*l.* for travelling expenses; that makes 2,000*l.*; and if you have 1,500 lunatics, that makes it about 1*l.* 2*s.* 6*d.* for one visit in the year.

282. And for the same money, how many visits could you have on your system of inspection?—It would depend on the district; but I think that in the very wildest districts of Scotland you could perfectly well have four; and as the system elaborated itself, you would get the patients concentrated within a radius of 20 miles.

283. You would not only get a benefit from increased inspection in the number of visits, but also from the local responsibility for the proper management of these persons?—Yes; and you would secure the education of that class of people in the management of lunatics. It is not done now, because it would not pay.

284. The inspection is extremely costly, and is carried on from the central office, which cannot have the same means of inquiry as the local authorities?—That is so.

285. Would you suggest any inspection by the sheriffs; do you think that they should visit the asylums?—It ought to be a part of their duty to visit the asylums and the poorhouses too.

286. They have no jurisdiction to do so, have they now?—The asylum is liable to it, but they very seldom attend.

287. Mr. *Orr Ewing.*] Are you aware whether it is not frequently done?—I have been in Fifeshire for nearly four years, and I have only had two such visits.

288. Is it not done in the asylum in Glasgow?—I cannot say; but I know that as to the Royal Edinburgh Asylum, the sheriff was never inside our door during the three years I was there.

289. Mr.

289. Mr. *Gordon.*] Before the lunatic ward was established, I think the sheriffs were obliged to visit?—They were the inspecting officers.

290. And they were superseded by the provisions of the Lunacy Act?—Yes.

291. What was the particular objection that you had to the cottages at Kennoway? Many of them were damp and dirty, some of them very dirty. The personal cleanliness of the patients was very poorly attended to, and the whole thing was of the most squalid appearance. I may also say that Kennoway is said to be the best lunatic village in Scotland.

292. How many patients would you contemplate being under the charge of one person in these cottages?—Not more than four, certainly.

293. Would it pay to have four?—Yes, well.

294. *Chairman.*] That is to say, at the rate which you suggest?—Yes.

295. It would be about 30 *s.* a week for the four, taking men and women over head?—Yes; of course you would only have men in one house, or women in one house.

296. You say that you think that 400 is the extreme number that should be under one head in an asylum; do you think it advisable to have your asylums as large as that practically?—If requisite for the necessities of a district.

297. That is the fullest extent; but you would not consider that too large for practical purposes?—It is quite large enough.

298. Is there any other suggestion which you have to make?—No, I think not.

299. Do you consider that at present the system of treatment is as good as it can be in asylums?—I can only speak for Scotland, of course; I believe that it is very good indeed.

300. Therefore, the only point in regard to which you say that the treatment is not proper is in the cottage treatment?—Yes.

301. The asylums you consider well conducted, and with the best improvements that skill and knowledge have given?—I consider so; indeed, I am sure of it.

302. Mr. *Fordyce.*] Do you consider the system of treatment of lunatics in poorhouses also good?—I conceive that it is sufficiently good for a certain class of patients, for the harmless incurables.

303. *Chairman.*] What area would you recommend for a district?—The present districts as they stand, I think, would be quite sufficient.

304. You would take those as the districts which should have charge of the whole lunatic management of the country?—Yes.

305. Mr. *Gordon.*] How many are there?—There are 20, I think, in Scotland just now.

306. There is a medical officer for each, I presume?—Either that or arrangements have been made in some of the more remote counties, such as the Orkneys and Shetland, with other asylums, old standing royal asylums, such as Montrose and Edinburgh and Aberdeen; and in those cases there is no resident officer.

307. Of course there would be an addition to the salary of the officer if your plan were followed?—Yes, in proportion to the amount of work done. If you took it at the rate of a guinea a patient over each patient visited in the year, it would be a fair thing; it would be more than is allowed for the visitation of ordinary paupers.

308. The visitation of the Deputy Commissioners you say costs about 1 *l.* 2 *s.* 6 *d.* a head?—Yes.

309. Mr. *Orr Ewing.*] Would you get the same class of men in the districts on your system as you have at the head Board?—Your Commissioners and Deputy Commissioners are drawn from exactly the same class of men.

310. Are they not selected as being superior men?—In Scotland there has been apparently no preference given in the appointment of the General Board of Lunacy to men who have any knowledge whatever, practically, of lunacy. Three out of the four Commissioners and Deputy Commissioners have had no previous knowledge of lunacy.

311. *Chairman.*] What is the pay of the district officers?—From 300 *l.* a year to 400 *l.* a year. I am the lowest paid in Scotland, having 300 *l.* a year. (*Note.*—Since the date of giving evidence, my salary has been advanced to 400 *l.* per annum.)

312. You would give the medical officer an additional fee for each patient?—Yes.

313. You say that there is no special qualification required for Commissioners or Deputy Commissioners except, I presume, the qualification of being medical men?—There has been as yet none, except in one instance, that of Dr. Brown; he was an old superintendent of an asylum, and he had a practical knowledge of lunacy, but none of the other three had.

314. Both the Commissioners and the Deputy Commissioners must be medical men?—Yes.

315. Mr. *Arthur Peel.*] Are there any rules laid down as to the constitution of the families with which these pauper lunatics are boarded out; you mentioned, for instance, just now, that not more than four lunatic paupers should be in one house?—By the general board there are such rules laid down.

316. Are they in print?—I believe so.

317. Widows, I suppose, for instance, would not be chosen to take charge of such persons?—They are chosen; I know of one instance at least.

318. Would a widow be competent to look after four lunatics?—In the case I speak of she has only two, and it is supposed to be one of the best houses in Kennoway; I may state that I had known a large number of these patients in Kennoway myself beforehand, when they had been resident in asylum, and in every case they had fallen off in bodily condition since they left the asylum.

319. *Chairman.*] That is to say they have been underfed?—Yes, and underheated.

320. Is not that a serious question, with regard to the effect on them?—A very serious question.

321. What is the number in Kennoway?—Twenty-two or twenty-four; it varies.

322. Do you know what the population of the place is?—I cannot say.

323. Mr. *Gordon.*] How would you remedy the underfeeding?—By extended supervision, more frequent supervision, and the supervision nearer at hand; a guardian under the present circumstances has a visit from the Deputy Commissioner, and when that visit is over he knows that he is safe for another year, and it does not matter what happens.

324. Mr. *Anderson.*] And you would recommend higher pay for the boarding of these lunatics?—Yes.

J. B. Tuke, M. D.

1 March 1870.

325. Mr. *Gordon.*] Not only have they now the visit of the medical inspector, but the sub-inspector visits them, and the parochial inspector, and the parochial surgeon?—The parochial surgeon is supposed to visit four times a year.

326. *Chairman.*] What means are taken if the Deputy Commissioner finds that a pauper is not properly taken care of?—He can remove him to another house, or send him to an asylum.

327. Have you known that done in many instances, or in any instances?—No; I do not recollect its having been done.

328. Not even in Kennoway, though you observed a falling off in the bodily condition of the patients?—No.

329. Practically therefore they are left where they are?—Yes.

330. And the inspection brings about no practical improvement?—It has not done so, so far as I know.

331. Mr. *Arthur Peel.*] Is there any system of boarding out pauper children in your district?—I do not know; I cannot speak to that personally.

332. You have not known any instance in which a lunatic has been boarded out in a house where already pauper children had been boarded?—No, I have not.

333. Mr. *Armitstead.*] You of course trust to the proper feeding of the lunatic as one of the principal means to effect a cure?—Undoubtedly; and not only to effect a cure, but to keep him in a condition free from excitement when he is incurable.

334. Therefore the supervision that you wish for, would, of course, tend to that point more particularly, and would afford a better chance of a cure?—Yes.

335. *Chairman.*] That is to say, with reference to cure, the most important thing for lunatics is to be properly fed, more so than for sane persons?—Yes; that is to say, a pauper lunatic requires a great deal more feeding than an ordinary pauper.

Friday, 4th March 1870.

MEMBERS PRESENT:

Mr. Anderson.
Sir Robert Anstruther.
Mr. Armitstead.
Mr. Cameron.
Sir Edward Colebrooke.
Mr. Craufurd.
Mr. Ellice.
Mr. Orr Ewing.
Mr. Fordyce.
Mr. Gordon.
Mr. John Hamilton.
Mr. Loch.
The Lord Advocate.
Mr. M'Lagan.
Mr. Miller.
Mr. Arthur Peel.
Sir David Wedderburn.

EDWARD HENRY JOHN CRAUFURD, Esq., in the Chair.

Mr. William Golden Lumley, q.c., called in; and Examined.

Mr. *W. G. Lumley*, q.c.
4 March 1870.

336. *Chairman.*] I believe you are one of the Assistant Secretaries of the English Poor Law Board?—I am.

337. And you also act as legal adviser, I believe, to the Board?—I do.

338. You are a member of the legal profession, and are a Queen's Counsel?—I am.

339. You have been for some time engaged in matters connected with the Poor Law; how long have you been Secretary to the Board?—I was appointed in 1839; that is about 30 years ago.

340. The Committee are anxious to obtain information on the state of the law, and the practice with regard to the administration of poor relief in England; will you kindly, as shortly as you can, give us some information upon that point?—Of course, it is a very long subject, if one takes the whole of the administration of the law; and I should like to ascertain first, whether the Committee want me to give them the details of the practice, and the management, or to sketch out how it is that the Poor Law has originated, and all other matters, independently of what I suppose the Committee would not require evidence upon, namely, the incidence of the poor rate.

341. I do not think that we need go into the long question of the history of the English Poor Law, but we rather wish to ascertain what is, at this present moment, the legal position of the matter, and the way in which the law is carried out; the principle upon which it is based, and to a great extent the relative position of the central Poor Law Board, and the local guardians?—Every poor man being destitute in any particular parish or place, applies for relief to meet his destitution, and although he has no absolute right to be relieved upon his application, yet there is a bounden duty upon the authority acting in that particular place to give him the requisite relief.

342. Will you shortly tell the Committee what is the local authority?—That local authority is now, throughout the whole of England, a board of guardians. Till very lately there were some parishes where the relief might be administered by overseers and churchwardens; but now relief in the whole of England is administered by a board of guardians. That board of guardians is constituted either for a single parish (of which there are some few instances) or for a combination of parishes, which are formed into what we term in England an union. These unions have been formed under the provisions of the Poor Law Amendment Act of 1834, or they have been formed under the provisions of some local Act which applies to the particular district. These local Acts embrace a very small number of places, and include a limited number of parishes, so that I may say that the bulk of the population of the kingdom is now included in unions formed under the Poor Law Amendment Act of 1834. Those unions embrace numerous parishes. They vary considerably in extent, and of course they vary very much in their population, and in the circumstances of the districts combined together.

343. May I ask you to state what regulates the number of parishes constituting a union?—I am not able to say that there is any rule whatever. The unions were formed soon after the passing of the Poor Law Amendment Act of 1834. They were formed with reference to the circumstances of the different localities, and upon principles which varied to a considerable extent; with reference partly to the difference which prevails in different parts of the country, and partly to local circumstances which are not now very readily explained. The parishes also in the combination vary very considerably in number.

344. Mr. *Arthur Peel.*] Sometimes the number is as low as two, is it not?—There are cases where unions have been formed of two parishes, but then they are two large ones. In the north of Staffordshire, for instance, there are two parishes, Wolstanton and Burslem, which are united together, and form an union, but they are places of a considerable population. In the Metropolis there are cases where unions have been formed by adding two parishes together, and there the population is very large. But in some parts of the kingdom there are very extensive unions, embracing very large tracts of country, and also containing a very large number of separate divisions (I will call them parishes for convenience); but that arises from the nature of the country. I am now referring to parts of Northumberland, where the unions are excessively large, but the population exceedingly sparse. I believe there is an union in Northum-

Mr. *W. G. Lumley*, Q.C.

4 March 1870.

berland where the number of parishes combined together would be about 60, and yet the population, I believe, would not amount to 10,000. Therefore the principle upon which the unions have been formed can hardly be defined, further than by stating that the principle was to adapt the case as nearly as possible to the circumstances of the district.

345. *Chairman.*] Then, are the unions formed by a voluntary arrangement amongst parishes, or by some compulsory rule of the central board in London?—They were formed by the rule of the board in London, and, so far, compulsorily; but, at the same time, no union has ever been formed without the different parishes in the locality having had an opportunity of being heard as to their views, and as to the conveniences attending it. I do not say that the suggestions, or the propositions on the part of the parishes, have been always adhered to; of course that would frequently not be practicable because they would be antagonistic to the interests of adjoining districts; but the Poor Law Board have, I should say, invariably consulted the views of the districts before they formed the unions.

346. But then the initiative lay with the Poor Law Board, the central authority?—Yes.

347. It was upon their motion that these unions were from time to time constituted?—Yes.

348. Not in consequence of any application from the locality, but from the decision having been arrived at at head quarters, after consulting the parishes of the district?—Yes; I should think that there is no instance in which the inhabitants or representatives of the parishes have ever asked to be put into an union. Notices have been given that unions would be formed, and then they have preferred their own recommendations and their own wishes; but however their wishes may have been expressed, if upon the whole the Poor Law Board have found it inconvenient to abide by them, they have not acceded to the views that had been so expressed. Of late years there has been very little of this done, because the unions have been long since formed for a great part of the country, and there has been very little opportunity of having this matter considered until the last year, when a proceeding took place in the north of England, by which certain unions which were formed under a peculiar ancient statute were broken up, and then there was a re-adjustment of those parishes. In that case everybody was heard. I am bound to say that it was impossible to satisfy everybody's views, and, as might be expected, the result was perhaps not satisfactory to all of them.

349. Will you tell us the constitution of the boards of guardians?—The boards of guardians consist of representatives from every parish contained in the union. The Poor Law Commissioners, as they were termed in the first instance, or the present Poor Law Board, assign to every parish a certain number of guardians, who are to be elected by the electors in that parish (being the occupiers and owners of property therein), to meet on a given day, and to proceed to the business of the board.

350. Mr. *Ellice.*] Without reference to value?—Every occupier has a right of voting, supposing him to be duly rated. There are certain qualifications necessary to be attended to with reference to the electors; but every occupier who is duly rated has at least one vote. But there is a system of plurality of votes according to the scale of property; an occupier who occupies rateable property to the amount of 50 *l.*, has one vote; another who occupies property to the amount of 100 *l.*, has two votes; and so on, the scale ascending to six votes, six votes being the maximum. But at the same time every owner of the same property has a right of voting in the same parish, and according to the same scale; so that if a man be the occupier of his own property he has a double vote; he votes as occupier, and he votes as owner. There are cases, therefore, in which a man may have 12 votes, because the property would be sufficient to give him six votes as occupier, and six votes as owner.

351. *Chairman.*] Are the guardians all elected; are there none who hold office as guardians, in consequence of being owners of a certain amount of property?—Not on that ground; but there are what are called *ex-officio* guardians, and those *ex-officio* guardians are not elected. They are the justices of the peace who act for the county in which the union, or any part of the union, is situated; and if any person filling that position be found in a union, such person would be an *ex-officio* guardian of the union, entitled to appear at the board, to take part in the deliberations, and to vote with the rest.

352. Do you mean every justice residing within the limits of the union, or every justice on the commission of the peace for the county?—Every justice in the commission of the peace for the county in which the union, or any part of the union is situated, and who resides in the union, is entitled to act as *ex-officio* guardian for that union. No other justice, nor even a borough justice within the limits of the union, has any right to form part of that board of guardians.

353. Mr. *Miller.*] Has the justice a vote as proprietor?—No; he has no vote as proprietor.

354. Does he vote as an owner of property, and as a justice of the peace also?—No; he does not vote at the board of guardians, nor is he returned to the board of guardians as an owner of property. He votes as an owner of property in the election of guardians for his own parish; but he is not returned to the board of guardians, nor does he sit at the board of guardians by virtue of his proprietorship; he is only a member of the board of guardians as an *ex-officio* member if he be a justice of the peace for the county. It is quite possible that he might have been an elected guardian, but in practice that is not the case, because a parish would not elect a person as a guardian when they knew that he would be able to sit at the board as an *ex-officio* member.

355. Mr. *Ellice.*] What is the rule as to the appointment of the guardians amongst the parishes?—There is one universal rule, that there must be one guardian for every parish. With regard to the number over and above that one, it is not easy to say that there is any definite rule. The circumstances of the unions, and the circumstances of the different parishes in those unions, have always been taken into consideration, with the view of apportioning the number of guardians to be assigned to each parish.

356. Mr. *Arthur Peel.*] Has there not been an Act recently passed for the amalgamation of small parishes, and reducing the representation,

so that each parish need not necessarily have one representative?—Yes; in the year before last an Act of Parliament was passed which enabled the Poor Law Board, in the case of small parishes where the population was under 300 and the rateable value was under the general average of the union, to combine two parishes, so that they should have one guardian only, instead of two. In consequence of the rule that every parish should have one guardian (and the word "parishes" embraces many small places in this country, chapelries, townships, and the like), there is in many unions a very large accumulation of guardians, more than is convenient for the business of the union; and therefore this amendment of the law has been lately introduced, enabling the Poor Law Board to remove that inconvenience by diminishing the number of guardians in certain unions. But when the question has been before the Board to determine what number of guardians should be assigned to each parish, it has been necessary to consider all the circumstances of the whole union, as well as the circumstances of the particular parishes as compared with the rest of the union. It is very hard sometimes to assign a considerable number of guardians to a large parish; but if that were not done, the number of guardians returned by a considerable number of small parishes in the union would completely overwhelm the important parish, so that therefore more guardians are sometimes assigned to a particular parish than would be the case if it had not been for the circumstance of the preponderance of the rest of the union.

357. Mr. *Ellice.*] Then the power of the Poor Law Board in apportioning is absolute?—Quite so.

358. There is no appeal?—No appeal.

359. Mr. *Arthur Peel.*] What have been the main conditions in regulating the action of the Poor Law Board in apportioning the guardians?—In the first instance, they compare the rateable value of the particular parish with the gross rateable value of the union; they see what proportion that parish bears to the rest of the union, because, as the relief of the poor is now borne by the whole of the union, of course one particular parish might be overborne in that respect by the other parishes in the union, and therefore this is one element to be considered in apportioning the number of guardians in a parish. The next is, of course, the population of the parish, and the third consideration is its extent. These are elements which the Board have always considered in assigning the number of guardians to the parishes in the unions. The electors of guardians are persons who have been rated to the relief of the poor for a twelvemonth, and who have paid a year's poor rate; they have a right of voting for the guardian who is to represent their particular parish.

360. Mr. *Ellice.*] How low is the rate levied?—The rate in this country is levied as low as 40 *s.* a year; in fact there is no absolute limit in the law whatever; property which is actually occupied is subject to be rated, and there are occupations as low as 40 *s.* a year.

361. Is there any discretionary power possessed by the guardians of the particular parish as to the rating?—None whatever; the guardians of the union have no control over the rate at all; they have nothing to do but to relieve the poor, and to call for the money necessary for the relief of the poor from the parishes which are combined together; but to that there is this exception—that, by recent legislation, the board of guardians are empowered, and in fact required, to appoint a committee from themselves, who are to sit annually, and to procure a valuation list, as it is termed, for every parish in the union, which list, when finally settled and approved, forms the basis upon which the contributions are raised for the relief of the poor in the union.

362. Are they obliged to levy upon all who are entered in that valuation list?—The overseers, who make out the poor rate in accordance with that valuation list, are bound to rate every person that is occupying property entered in that valuation list, however small the amount may be; but there is a recent Act of Parliament which comes in to deal with the system of rating and assessing poor property, which may perhaps lead to a somewhat more lengthened explanation than the Committee might wish to go into on this part of the subject.

363. But virtually are the poorest class exempted?—Not absolutely exempted; the law of England does not allow any one to be exempted whatsoever.

364. But practically are they exempted?—I rather think that the result of this new law will be that they will not be exempted at all, because, though they may not be called upon to pay themselves, the property will be assessed, and if the property is not assessed in the name of the occupier, it will be assessed in the name of the owner, so that the property itself, however small it may be, will be rated, and the rate will be recovered from it; the occupier, therefore, will pay it either directly or indirectly.

365. What Act are you referring to?—The Act of last Session; it was called the "Assessed Rates Act."

366. At whose discretion and by whose authority are persons exempted, if any are now practically exempted?—There is no person who exactly exempts anybody; there is a law to this effect in England, that if a poor person is rated and is unable to pay the rate, and the overseers summon him before the justice, the justice, after hearing all that can be said upon behalf of the poor person, and also with the consent of the overseers, may excuse that poor person from the payment of that particular rate; and that is a practice which was resorted to and was very largely in force until this recent change in the law, because the law required every person to be put upon the poor rate, and as a large portion of those persons were too poor to pay the rate, there was no alternative but such persons should go to the justices and be excused; but that is a different thing from being exempted; they are on the rate-book, but when the time comes for compelling them to pay the rate, in consequence of their poverty the justices interfere and excuse them.

367. Mr. *Orr Ewing.*] Do you find that the occupiers of 2 *l.* houses pay their assessments at all well?—No; I am giving 2 *l.* as being quite an extreme case; but there are plenty of persons who are assessed at 3 *l.*, and now, by the operation of the recent Act, the rate will not come from them, but it will come from the owners. The occupiers of such property now may pay the rate and deduct it from their rent. Such is the effect of the recent change in the law, that

Mr. *W. G. Lumley*, Q.C.

4 March 1870.

the occupier being assessed and being called upon to pay by the overseer, may pay, and deduct the rate from his rent. As that is the case, it is considered that the justices will abstain from excusing, because, when the application is made for payment, and the answer is made, "I am too poor," the reply will be, "Oh, but you can deduct it from your rent, and therefore you must pay; the rest of the ratepayers in the parish must not suffer loss in consequence of the rate not being paid on this property, seeing that the landlord is competent to pay, and the landlord must pay." That law has not been sufficiently long in operation for it to be seen what will be the result, but it is expected that justices, who always had a discretion in this matter, and were not bound to excuse, will say, "There is no necessity for our interfering to excuse you; pay the rate, and deduct it from the rent."

368. *Chairman.*] Then I may take it that the law is, that it is only the occupier who is the rateable person; the owner does not pay as owner?—The owner does not pay as owner; here also I must make a distinction, because where the property is under a certain value, it is competent for the vestry of any parish to say that in their particular parish they will pass a resolution compelling the owners of property under that value to be rated, and to pay in place of the occupiers; that is one of the provisions in the recent legislation.

369. That is more with regard to the machinery for collecting the tax than altering the principle of the law, which I take it is, that it is the occupier who is properly liable?—That is the legal principle, and this is nothing more than a convenient mode of obtaining from the poorer ratepayers the payment of the rate. It is supposed that they do, in fact, pay the rate, because the landlord settles his rent accordingly. If he is called upon to pay the rate he will make the tenant pay a higher rent; but it is a machinery resorted to, as a matter of necessity almost in many parishes, to obtain a payment of the rate through the landlord.

370. What is the limit at which the power arises of charging the rate upon the landlord, as you mentioned just now?—In the metropolis it is 20 *l.* and under, I think; in Liverpool and Manchester (I believe those are the two places), it is 13 *l.*; and throughout the rest of the country it is 8 *l.* and under.

371. Then what is the proceeding; do the guardians make out the amount that they require, and intimate it to the overseers, and then the overseers impose the rate?—The overseer imposes the poor rate according to what are considered by him to be the necessities of the parish. At the time when the overseer (who has quite a discretion in this matter) thinks it is necessary to raise money for the parish, he estimates all the things that he will be called upon to pay during a given time, and makes his rate accordingly; but of course he is guided by the important item of the relief of the poor; the overseer has to provide for many other matters than the relief of the poor; but the only substantial matter which he has to provide for is, of course, the relief of the poor.

372. Mr. *Loch.*] You say that by the Act of last year, in the metropolis the owner may be made liable for the rate in respect of property of 20 *l.* and under in value; in Liverpool and Manchester 13 *l.*; and in the rest of the country, 8 *l.*?—Yes.

373. Does that apply to the rural districts?—Throughout the kingdom.

374. Because a little while ago you said that occupiers are liable to be rated down to 40 *s*?—Yes.

375. Then it is under the new law that that 8 *l.* limit, which did not apply before, is fixed?—I simply gave that answer with regard to 2 *l.* tenements, when asked how low persons might be rated in this country.

376. Being occupiers?—The only persons who are liable for poor rate are occupiers; that which I am now referring to is, strictly speaking, only the machinery for recovering it. By the statute of Elizabeth, the poor rate is imposed upon the occupiers, and the occupation might be of a very small amount of value indeed; I stated the case of 40 *s.*, because that is almost as low a figure as anyone can possibly come down to; though I do not mean to say that it is absolutely impossible to find lower ratings than that.

377. But under the law which was passed last year, the property itself becomes liable where it is under 8 *l.* a year, in the rest of the country, as compared with London and Manchester and Liverpool?—No; the principle is exactly the same.

378. Who pays in that case?—If the vestry of the parish think fit to adopt one of the provisions of that Act of Parliament, they can put the owner upon the rate, and rate the owner at a reduced sum.

379. Mr. *Ellice.*] But who has hitherto paid the rate in the case of property between the value of 8 *l.* and 40 *s.*; has it been the owner for the occupier, or the occupier for himself?—There are two cases; in the larger portion of the country the occupier was the person who had to pay for himself alone.

380. Even below the value of 8 *l.*?—Even below the value of 8 *l.*; but there was an Act of Parliament, commonly known as the "Small Tenements Rating Act," the 13th and 14th Victoria, c. 99, which enabled parishes, where they thought fit, to say that the owner of property under 6 *l.* rateable value should be rated instead of the occupier; that was a provision which was adopted optionally by parishes in the country districts; throughout the kingdom, in fact.

381. You stated 8 *l.* just now?—£.8 is the state of the law now, because the Act of Parliament, termed the "Small Tenements Rating Act," which enabled the 6 *l.* limit to be adopted, was repealed last year, at the time when the Legislature altered the amount and fixed it at 8 *l.*; but the previous Act, which made it a voluntary proceeding on the part of the parishes to adopt it or not, as they thought best, limited it to 6 *l.*

382. Do I rightly understand you that now, practically, the rate below 8 *l.* is paid by the proprietor for the occupier?—That is optional with the parish; wherever the parish thinks fit to adopt that provision, that is the law; but where the parish refuses to adopt it, or has not thought proper to adopt it, there the occupier remains liable.

383. Mr. *Orr Ewing.*] But I thought you stated that where the occupier failed to pay the poor rate, the landlord would then have to pay it, without any action on the part of the parochial authorities?—Yes; but that is in the case of property in which the rent is not affected by the value; but where the rent is reserved at short periods, that is to say, where the rent is reserved

reserved payable weekly or monthly, or at any time under three months, then, without any interference on the part of the vestry at all, the occupier is entitled to deduct the rate from his rent, in which case the owner or landlord pays it; that is, he pays it in this way, inasmuch as he is obliged to allow the payment.

384. *Chairman.*] That is also under the provisions of the Act of last Session?—That is so; the different provisions have become excessively complicated.

385. Mr *Orr Ewing.*] I understood that the landlord was bound to pay the poor rate if the occupier failed to do so?—Not in all cases.

386. In all cases below 8*l.*?—No; only in those cases below 8*l.*, where the parish has adopted that provision of the Act of Parliament, which is voluntary on the part of the parish.

387. Mr. *Arthur Peel.*] If the owner fails to pay, what is the liability on the occupier?—If the owner of this property, under 8*l.*, fails to pay his rate, then there is a remedy against the goods of the occupier; the goods of the occupier may be then distrained upon to pay the owner's rate.

388. Mr. *Orr Ewing.*] They prefer the goods of the occupier to the tenement itself?—They cannot touch the tenement.

389. Even though the owner is liable, you cannot touch him?—Yes, you can go against the owner's goods. The law gives a remedy against both the owner and the occupier. The object is to get the payment of the rate from some quarter or other, and if the owner does not pay, then process may be issued against the occupier, or process may go against the owner. The owner may not be within reach, and in that case the overseers may take the goods of the occupier.

390. Mr. *Arthur Peel.*] And if the occupier is distrained upon, he may deduct from the owner not only the amount distrained for, but the cost of the process?—He may.

391. *Chairman.*] Then the ultimate recourse is to the goods, either of the tenant or of the landlord, and not to the realty?—Not against the realty; but there is recourse against the person, because a person who is rated, and who does not pay his rate, is liable in the first place to be summoned before the justice, and if he has no answer to make for non-payment, and the justice does not think fit to excuse him, the justice issues, in the first instance, a distress warrant against his goods; and if his goods are not sufficient to meet his rate, the justice may send the person to prison for a space not exceeding three months; but the realty cannot be taken.

392. Mr. *Orr Ewing.*] Can you imprison anyone now for debt?—Yes, there is an exception in the late Imprisonment for Debt Act which excepts proceedings taken before justices. It was thought that imprisonment for debt was wholly abolished; but the question has been lately before the Court of Queen's Bench, and they have held that the Statute only applies to civil proceedings, and these are not to be treated as civil proceedings.

393. *Chairman.*] You say that the overseers have charge of the duty of levying the rate; will you tell us how the overseers are constituted?—I rather wish to follow out, if you will allow me, the point which we were upon a little while ago, as to the proceedings of the overseers. The overseers are to make out the rate as I stated, by estimating what they will want for the current half-year, or whatever period they make the rate for; but to enable them to ascertain what they will want for the relief of the poor, the board of guardians are required by the orders of the Poor Law Commissioners to estimate twice a year, that is about a month before Lady Day and a month before Michaelmas, what they will want from the overseers of the parishes in their union for the next half-year; they are to make out that estimate, and they are to calculate, according to the basis upon which all the parishes in the union contribute to the common fund, the sum which each parish shall pay, and they make a formal order, which is termed a Contribution Order, setting out the precise sum which is to be paid by the parish, and that order is served upon the overseers. It specifies when the money is to be paid, and it requires them to pay it to the treasurer of the union. The overseer then, having ascertained that so much money will be wanted for the relief of the poor and knowing that that is the main object for which he will have to make his rate, makes a rate accordingly, which will, during the contemplated period, raise a sufficient sum of money to meet the call from the guardians and whatever other incidental charges may have to fall upon the parish.

394. In fact the guardians allocate the rate amongst the various parishes in proportion?—They allocate the charges of the union. The guardians have, in the instance supposed, made an estimate of what will be wanted; they have made their call, and I assume that the money is paid in in obedience to the call. It is paid to the treasurer, the treasurer deals with that money upon orders which the guardians issue, and the guardians direct their orders to the tradesmen and to their relieving officers, and to other persons to whom they have to pay money. Then at the end of the half-year they proceed to ascertain the state of the accounts, and they allocate to the different parishes the sums to be paid by them in respect of the common expenditure, and according as the sums paid in by the parishes meet the expenditure or exceed or fall short of it, so the statement of accounts is made out, and there is either a balance for the parish or a balance against the parish, as the case may be, and in the new estimate they give credit for the balance in favour of the parish or they add the balance against the parish in the new call which they make for the next half-year.

395. Then that rate is really a parochial rate still, and not a union rate?—The poor rate is entirely at present a parochial rate. The expenditure on the relief of the poor which formerly was parochial, by a change of the law which was made four years ago, is now a union charge; it is charged to the whole of the union indiscriminately, not to the separate parishes, and therefore the money received from the parishes is paid into a common fund, and dealt with for the common purposes of the union; but each parish contributes according to the amount of its rateable value.

396. Is one rate made throughout the union according to the rateable value of each parish?—It is not exactly a rate which is made, because that implies something which is actually drawn out in the shape of assessment upon a district or union, but there is a gross estimate which is made of what will be wanted for the whole of the union, and that is divided and apportioned by

Mr. *W. G. Lumley*, Q.C.

4 March 1870.

by the board of guardians, or their officers, among all the parishes according to the rateable value of the respective parishes.

397. Mr. *Ellice.*] Practically, it is a per-centage upon the accumulated rent of the whole union? —Yes.

398. Mr. *Loch.*] But if the rate be 6*d.* or 1*s.*, or any other sum in the pound, it will be levied at that rate throughout the union, having reference to the assessable value of all the property? —Yes; if for instance there are two parishes with an assessable value of 500*l.* and 600*l.*, the charge would be thrown over the two parishes in the proportion of five to six, the rate in the pound being the same.

399. *Chairman.*] Still, the machinery for levying the rate is parochial? - Yes.

400. The duty rests with each overseer?—Yes; it may happen that one overseer may have a great deal more difficulty in getting the money from his parish than another; one parish may have one or two large proprietors who pay the whole rate at once, and another parish may have a great number of small occupiers who take a considerable deal of time in paying the rate.

401. Mr. *Gordon.*] What was the origin of the unions in England; were they constituted for the purpose of having a common poorhouse for separate parishes?—Upon the recommendation of a celebrated Commission which sat upon the Poor Laws in the year 1832, in the first instance it was thought that in many parts of the country there might be combinations of parishes, which should be combined together for a common purpose to this extent, that although their poor should be a separate parochial charge, *i.e.*, a charge upon each parish, yet they might be combined together for the purpose of appointing officers to manage the poor, and for having a common poorhouse, or workhouse, in which the poor might be set to work and be managed by a more convenient and more economical machinery than would be possible under the system of individual parishes acting separately and independently of one another. Such an idea had existed previously to some extent in the country, because there were places where such a practice was in operation. There was an Act of Parliament passed in the year 1782 or 1783 which was called "Gilbert's Act," by which parishes were combined together. There they were combined together for the mere purpose of a common poorhouse, and they had nothing but the poorhouse in common; guardians were elected for each of the parishes in that union to manage that particular house, to which each of the parishes so combined might send their poor. It was quite optional with them whether they would do so or not; but, if they did send them to that house, then they were maintained in that house at a rate which was fixed by averages or mediums, as they were termed, between the parishes so combined. Those unions existed with more or less regularity, and more or less legality, throughout various parts of the country; I have no knowledge of how many there were; but there were a considerable number of them. Besides that there were parts of the country where large districts combined together under certain Acts of Parliament, which were commonly known by the name of Incorporated Hundreds, and in those cases there was a great variety of practice; still they were combined for a common object.

402. Mr. *Arthur Peel.*] While the overseers at the time you spoke of were competent to relieve the poor, they were not competent to build workhouses; it was not competent to build workhouses till the reign of George the First, was it? - No; in the reign of George the First an Act of Parliament was passed which enabled a workhouse to be built by a parish if the vestry thought fit; and in that Act there was also a power enabling two parishes to join together, and to have a workhouse in common. But those were small provisions, excepting so far as that that was the first opportunity that was given for building a workhouse.

403. Mr. *Gordon.*] Prior to 1834 the unions had reference merely to in-door relief?—Yes.

404. Since 1834 the unions have existed for out-door as well as for in-door relief?—Yes; it was one of the express provisions of the statute of 1834 that the relief of the poor should be taken wholly out of the hands of the overseers, and wholly out of any other authority, and vested absolutely in the board of guardians. There is a slight exception, that the overseers were made liable then, and still continue liable, to deal with questions of sudden and urgent emergency; they still remain as a body who are competent to deal with those cases, but practically they do not often interfere in any way, because the relieving officers are almost always at hand to deal with even urgent cases.

405. The amount of relief is decided, is it not, by the guardians, and not by the officers in each parish?—Entirely by the guardians, except to this extent, that in the first stage of the case, supposing it to be a matter very urgent, the relieving officer must give the relief which the necessity of the case seems to him to demand; but he is the officer of the guardians, and the guardians afterwards decide as to the continuance of the relief and what relief shall be given, whether it shall be given in the workhouse, or whether it shall be given out of the workhouse.

406. Mr. *Ellice.*] What is the difference between the overseer and the relieving officer?—The overseer is an annual officer appointed by justices, who acts compulsorily, and whose functions now are mainly confined to making and levying the poor rate, and attending to the municipal Parliamentary registration.

407. I thought you said just now that he had, under exceptional circumstances, the power to give relief?—Yes, that is so; there is still an exceptional power reserved to an overseer to give relief in cases that are sudden and urgent; but the cases in which he can give relief are very limited.

408. To that extent his power is concurrent with the relieving officer's power?—Quite so; in fact independent of the relieving officer's power

409. Mr. *Gordon.*] Are the relieving officer and the overseer the same person in any case? —Never. The board of guardians having been constituted, the first functions they have to perform are to appoint officers. They have to appoint, in the first place, their clerk and treasurer; those are the two officers that they start with; they then are required to look at the state of their union and to find out how they will apportion it out for the purposes of relief. First they have to consider what arrangements they will make for what is termed the general relief of the poor, and then they have to consider what they will do for the medical relief of the poor; they

they have to make a district or several districts of their union for these two purposes; and, having fixed upon the number of districts, they have to appoint officers for those districts. The general relief is managed by a relieving officer; the medical relief, of course, by a medical officer. Then the relieving officer having been elected by the guardians, and the Poor Law Board having ascertained that he is a person who is fit to hold the office, and having assigned the salary that he is to receive for it, it is his duty immediately to undertake to relieve the poor. He is supplied with a book into which he is to enter all applications for relief from any destitute person within his district, with a variety of particulars applicable to the individual. If the case is urgent and requires immediate attention, he must give such relief as appears to him upon the occasion to be necessary; he may either send a pauper to the workhouse, giving him an order for admission, or he may give some other relief, provided that he does not give it in money to the person who applies in that state of destitution. If he thinks that the case is not urgent, he refers the applicant to the board of guardians, and when the board of guardians meet at their next ordinary meeting he brings before the board the book in which he has entered all the particulars, lays that book before the board of guardians, and takes the direction of the board of guardians as to how he is to deal with the particular pauper; whether he is to give relief, and if he is to give relief, what relief he is to give, and for how long, and he has to communicate that order of the board to the pauper. Also, if he has given any relief he reports that relief to the guardians, and tells them what he has already done.

410. Mr. *Loch.*] There is a relieving officer, then, for every such district?—Yes; and there are districts of the country where the population is so large and the demand for relief so great, that there are assistant relieving officers.

411. As regards the overseers, is there one or more than one for every union?—By the statute of Elizabeth, it was necessary that there should be at least two overseers for every parish. By a recent Act of Parliament the number is altered, and the justices may appoint only one.

412. Mr. *John Hamilton.*] The relieving officer is paid, the overseer is unpaid?—Yes; the relieving officer is paid and is under bond. He has monies to account for and monies to expend, and is under liability to account for all the money that he receives, and how he expends it, and he is bound to keep very accurate accounts, not only showing every item of expenditure and the name of every pauper, and the money he pays him weekly, but also giving an entire statistical account of the paupers relieved.

413. Mr. *Arthur Peel.*] When the relieving officer acts under the direction of the board of guardians, is there any appeal from the board of guardians, in case of their refusal to grant relief?—No; if the board of guardians decides that the applicant is not a destitute person entitled to relief, there is no appeal and no redress. The parties sometimes make an application to the Poor Law Board, but the Poor Law Board are expressly by law prohibited from ordering relief in any particular case. Of course, although the Poor Law Board do not order relief, they naturally draw the attention of the guardians to the case, and ask the guardians for their explanation; but whatever explanation the guardians give, the Poor Law Board have no authority over them in the matter.

414. Mr. *Ellice.*] The pauper has no legal appeal?—None whatever.

415. *Chairman.*] Can the pauper go before a justice?—Not now. By former statutes a poor person might apply to a justice for an order upon the then overseers to give him relief; but among the conclusions of the Commissioners of 1832, one was that the practice of justices ordering relief had led to mischief, and to misconduct and abuse in some instances; or that, at all events, it was one which it was not expedient to continue; and the Poor Law Amendment Act contains a positive prohibition upon justices of issuing any orders for relief to paupers, excepting in cases of sudden and dangerous illness. There still remains that power which, however, is rarely exercised, because the relieving officers are prepared to act without it.

416. *Chairman.*] Then practically the discretion is absolutely in the guardians?—It is so.

417. Mr. *Arthur Peel.*] While there is great discretion given to the boards of guardians, there are also great restrictions upon their discretion in the administration of relief imposed by regulations of the central board, are there not?—Yes; it is a very important point as regards the administration of the relief of the poor to consider under what regulations the board of guardians must act, because although they have discretion to this extent that they can refuse relief or can give relief to any person, the mode in which they can give relief is not in their absolute discretion, inasmuch as that has been regulated by orders of the Poor Law Commissioners and the Poor Law Board. In the Poor Law Amendment Act it will be found that one of the clauses requires the Poor Law Commissioners to issue regulations with regard to the mode in which the out-door relief is to be administered in future, to what persons, and in what manner, and for how long the relief is to be administered out of the workhouse. The Poor Law Commissioners, therefore, very early, shortly after the establishment of the unions, issued regulations by which they have bound and controlled the boards of guardians in the administration of this out-door relief.

418. *Chairman.*] You mean regulations restricting them?—Restricting them partly as to the question in what cases they shall be allowed to give out-door relief, and in other cases providing for the mode in which when they do give out-door relief they shall cause it to be administered. In the present poor law there are two important Poor Law Orders, one of which is called the General Out-door Prohibitory Order, and the other the Out-door Relief Regulation Order. Now the Out-door Prohibitory Order is this, that wherever an able-bodied person applies for relief the guardians must give that relief to the able-bodied person and his wife and his family in the workhouse.

419. Mr. *Arthur Peel.*] To what part of the country is that order applicable only?—To a great number of unions, mainly rural unions, or unions in which they have no very large manufacturing population; the number will be about 550.

420. Is it generally applicable to the rural districts?—Yes; if in that term I may be allowed to include such a union as the Gloucester union, the Worcester union, or the Lincoln union; it is in force there, and those I class under the rural

Mr. *W. G. Lumley*, Q.C.

4 March 1870.

unions, although to some extent it may be said they are town unions.

421. Mr. *Orr Ewing.*] How many town unions are there in England altogether?—About 60.

422. How many rural?—About 560.

423. Mr. *Ellice.*] This order that you speak of is not applicable except in the case of two-thirds of the unions?—It is applicable to five-sixths of the unions. Now a proposition of that kind would be too stringent, and therefore it is subject to a considerable number of exceptions; the case of sudden and urgent necessity is an exception; sickness in the family or sickness on the part of the head of the family is an exception; if the applicant be a widow in the first six months of her widowhood, that is an exception; if she be a widow having two children dependent upon her, and no illegitimate child born after her husband's death, that is another exception; I think those are the principal exceptions.

424. Mr. *Anderson.*] But the exceptions are all stated; they are in no way discretionary on the part of the guardians?—Not at all; all are set out in very definite language. Besides these exceptions which are so specially set out, there is a general exception which runs over the whole Order, and provides for cases where the guardians under particular circumstances think it right to depart from the general rule. There are cases that do not fall within the exceptions, and therefore are absolutely at their discretion if they think that the circumstance warrants a departure from the general rule. Now if they report such a case and the circumstances of the case to the Poor Law Board, and the Poor Law Board on that report authorise them to do so, they may make an exception in that particular case to the extent authorised by the Poor Law Board.

425. *Chairman.*] They must first wait for the sanction of the Poor Law Board, I presume?—They must run the risk, if I may so say, of the Poor Law Board sanctioning their conduct or not. To illustrate this point, suppose that an able-bodied man comes up to the board of guardians, and wants relief, who has a wife and 10 children, and who is partly in work; the guardians would say, "It would be very bad to bring this man and his 10 children into the workhouse; he is not within the exceptions in any way, and the Order requires us to bring him in; nevertheless that would be a very serious circumstance, and in this particular case we wish to make an exception." The clerk is directed to communicate at once to the Poor Law Board the man's circumstances, and the particulars of the case; the Poor Law Board deliberate upon it, and they decide that they will make an exception. I will assume, in the first instance, that they grant that the relief should be given wholly out of the workhouse; then they may give an answer that they will assent entirely to the proposal. Another proposal would be that some of the children should be taken into the house or sent to the workhouse school; that would be a mode in which the Poor Law Board might exercise their discretion in dealing with that particular case. Now it happens occasionally, in many of the rural unions, that a large number of these exceptional cases are brought under the notice of the guardians; they deem it advisable, from some circumstance or another, to make a considerable number of exceptions, and they report accordingly to the Poor Law Board. If the Board concede the matter, as probably the circumstances of the union at the particular time render it necessary that they should, another Order is issued, which is commonly called the Supplemental Order, in which it is required that the board of guardians, in dealing with this class of persons, should set them to work.

426. Mr. *Ellice.*] But all that you are giving evidence about now is the treatment of the able-bodied?—Yes.

427. Mr. *Orr Ewing.*] You stated, I think, a little while ago, that the board of guardians have full discretion as to giving relief?—Only to this extent, that the board of guardians can determine who is a destitute person and whether the destitute person shall have relief. They can determine that relief he is to have, always bearing in mind that they are controlled in administering that relief by these regulations of the Poor Law Board.

428. They must obey these regulations of the Poor Law Board?—They must.

429. I thought you said that the Poor Law Board had no power, if the board of guardians chose to refuse relief, to compel them to give it?—If the board of guardians say that they will not relieve a person at all, then the Poor Law Board have no power in the matter; but if they say that it is a case which requires relief, then the mode in which the person is to be relieved is controlled by the regulations of the Poor Law Board.

430. Mr. *Arthur Peel.*] Generally there are two classes of regulations which govern out-door relief, the Prohibitory Order and the Out-door Regulation Order?—Yes; I have been hitherto explaining the Prohibitory Order; but that general Prohibitory Order, which requires every man to come into the workhouse and be relieved there only, is not applicable to a considerable part of the kingdom. The large manufacturing unions and the metropolis are unable to be subjected to that control, because the numbers to be relieved overwhelm the boards, and this fact, with various other circumstances, have prevented the Commissioners from enforcing that general Prohibitory Order in those districts. The Poor Law Commissioners have not, however, thought it right that those districts should relieve the poor without any regulations at all, and therefore they have issued an Order which is called the Out-door Labour Order, in which they make certain provisions as to how the relief is to be given to the persons who are relieved out of the house, and in which they also prohibit certain modes of giving relief which were found to be detrimental, or which were considered by the Commissioners to be so, such as taking goods out of pawn, setting up people in trade, and assisting poor persons in various ways of that kind. They prohibit those things, and they mainly require that every able-bodied male person relieved out of the house shall be set to work, and that the guardians shall find some means of employing him during the time that he is in receipt of relief. That is the main principle of this Out-door Relief Order, but there also is an exception, because if the guardians find that they cannot carry this regulation into operation, they can report the cases in which they feel a difficulty to the Poor Law Board, and if the Poor Law Board sanction the departure, then they may in this case also depart

depart from the regulations prescribed in that order.

431. Mr. *John Hamilton.*] If the guardians refuse relief, the pauper has no appeal whatever? —None whatever; this consequence may follow, however. The guardians act partly by themselves and partly by their officer; if the relieving officer neglects a case, the relieving officer is amenable to punishment, he may be dismissed by the Poor Law Board for misconduct or negligence; of course it would be in that case for the Poor Law Board to ascertain whether the party was really destitute, and therefore whether the relieving officer really had omitted to do what his duty required; because it is his duty on the occasion of an application being made in the case of a destitute person, to see whether the destitution is real and substantial, and if he omits to give due attention to a case of real destitution, the Poor Law Board would admonish him, and, if they deemed it necessary, dismiss him.

432. That is when relief is first applied for; but afterwards, when the case comes before the board of guardians, if they refuse it, there is no appeal?—None. Supposing a person to suffer death from want of relief, and that can be brought home to the absolute refusal, on the part of the guardians or on the part of their officer, penal consequences would probably follow; what those penal consequences would be on the board of guardians one hardly knows, but the neglect would be visited very severely on the relieving officer who had neglected the case.

433. Mr. *Ellice.*] As I understand you, the Poor Law Board have absolute power beyond the board of guardians to dismiss the relieving officer if they think fit?—Yes.

434. Does that power extend to the overseer also?—No; they have no power to dismiss the overseer.

435. He being appointed by the justices?—He being appointed by the justices; the overseer must serve out his year of office, and cannot be dismissed as long as he continues to possess his qualification.

436. Mr. *John Hamilton.*] And it would make no difference if the relieving officer said that he was obeying the orders of the board of guardians?—No; there is a clause of the Poor Law Amendment Act to that effect.

437. Sir *Robert Anstruther.*] Does he judge if the orders of the guardians are illegal, or who judges that?—He must judge, as well as any other individual in the kingdom, what is lawful and what is not.

438. He is bound, then, to decide upon his own responsibility whether the orders of the board of guardians are illegal or not?—He is. Cases not unfrequently occur in which the relieving officer is surcharged or has a sum of money disallowed in his account; because, although he has acted in direct pursuance of the instructions of the board of guardians, he has acted illegally. As an officer of the poor law he is bound to know the law; and, if he disobeys it, he must bear the consequence personally.

439. And do you find the relieving officers generally throughout England capable of knowing the law?—Yes. I cannot say that they are very perfect officers in discharging their duties; but in most respects they are very fair. Taking the number of officers who have been extemporised within the last 20 years, they do discharge their duties very well; though certainly cases of negligence or inattention do arise sufficiently frequently to be the subject of constant inquiries at the Poor Law Board. In the main, however, they discharge their duties well, and they have no substantial difficulty in knowing what the law is; the law is not too complicated for them, but both they and the guardians are frequently desirous of going beyond the law.

440. Mr. *Gordon.*] From what class of persons are the relieving officers generally selected? —I have great difficulty in answering that question. That is one of the parts of our system which, if it could be amended, in our view should be. The utmost is done to secure good and competent and faithful persons, but there is great risk about it.

441. Are they persons who generally are engaged in other occupations?—No; one of the regulations which the Poor Law Board have laid down is, that the relieving officer shall devote the whole of his time to the duties of his office; he is not allowed to engage in any other pursuit whatever; he is not allowed to be in trade, or to fill any other office whatever.

442. What is the amount of their remuneration generally?— It varies very much, because the circumstances of the unions and the districts vary considerably, and the nature of the districts varies. A man may be obliged to keep a horse in some places, in other places a horse would be of no use to him at all. A man has to live in a town at one time, and his living would be more expensive there; another time he has to live in the country, where he can live at a much cheaper rate.

443. Within what range is the remuneration? —I should think that on an average the relieving officers would have about 80*l.* a year.

444. Mr. *Orr Ewing.*] They are paid by salary, not by fees?—Yes, by salary.

445. Sir *Robert Anstruther.*] I think you mentioned that often the relieving officer and the guardians wished to go beyond the law?—Yes.

446. In what sense "beyond the law"?—To give out-door relief when they ought to relieve in the workhouse.

447. Mr. *Arthur Peel.*] You have mentioned the orders and regulations of the Poor Law Board; with regard to the Prohibitory Order, the boards of guardians in any particular case may put themselves right, may they not, even after departing from those regulations, and those departures will be sanctioned by the Poor Law Board if the board of guardians within 21 days refer to the Poor Law Board, and state the exception that they have made to the —— order; that exception will then necessarily be sanctioned by the Poor Law Board?—The provision in the Out-door Relief Order is, that if the guardians depart from the provisions of that order in any case, and report it to the Poor Law Board, whatever they have done within 21 days is legalised, if they make that report within the 21 days; and then they are to discontinue or continue it as the Poor Law Board may direct; but in regard to the Prohibitory Order that is not so; if they act upon their discretion they must take the chance of the Poor Law Board sanctioning it or not. In the one case whatever they have done is absolutely legal, however contrary to the order; in the other case it is simply legalised when they make the application to the Poor Law Board and that Board allow it.

448. Mr. *Gordon.*] Can the relieving officer be

Mr. W. G. Lumley, Q.C.

4 March 1870.

be removed by the board of guardians without the consent of the Poor Law Board?—No; the tenure of office is this, that he is to hold office until he resigns, or dies, or is removed by the Poor Law Board, or becomes insane.

449. Does the same rule apply to the medical officers?—Not quite. The arrangements, with reference to the medical officers, are exceedingly complicated. Under certain circumstances, the medical officer having once been appointed, keeps office upon the same terms as I have already stated; if he is a duly qualified medical man, duly registered, and resides in the district for which he is appointed to act, then he holds office upon the same tenure, and he cannot be removed. But if he is only partially qualified, or if he does not reside within his own district, he only holds his office during such time as the boards of guardians appoint him for, and the Poor Law Board sanction. I think it will appear at once that the object of that arrangement is to secure a medical officer in the district who is duly qualified; consequently, if the man who is appointed does not reside within his district, it is not desirable that he should be permanently appointed, seeing that the opportunity may arise of some person who does reside within the district, and is fully qualified, being obtained.

450. That is to say, if there is not a qualified officer, you take one not fully qualified?—Yes; but the Board would not give him permanence of tenure, because they think the time will come when a properly qualified officer may be obtained.

451. *Chairman.*] In whom is the power of dismissal of the medical officer vested?—If he is appointed for a permanency, he can be removed only by the Poor Law Board.

452. Mr. *Gordon.*] If he is a qualified medical officer, and resides in the district, he can only be removed by the Poor Law Board?—Yes.

453. *Chairman.*] But with regard to the other officers who are not permanent, with whom does the power of dismissal reside in their case?—In the case of a medical officer not permanent, he would be appointed for a limited time. I should state that any such officer might be removed by the Poor Law Board for misconduct, or incompetency, or insanity; but supposing him to be appointed for a limited time, he would remain in office until that time expired.

454. Have the board of guardians any power without the sanction of the Poor Law Board to dismiss these officers?—No; as a general rule none of the higher officers can be dismissed by the board of guardians. Subordinate officers, assistants, and servants, can be removed by them.

455. Mr. *Ellice.*] Do you say that a person not resident and only partially qualified may be appointed medical officer for a time, and be removable by the guardians?—He is not removable by the guardians until his time has expired.

456. Mr. *Arthur Peel.*] Will you define the duties of the medical officer as compared with those of the relieving officer?—The medical officer has to supply medical aid and assistance to the best of his judgment and ability to every poor person who brings an order to him from the relieving officer, or, as it may be, from the board of guardians.

457. We are talking now of medical officers for the out-door poor?—Yes.

458. Mr. *Anderson.*] Does medical aid include medicine?—It does, with this exception, that the board of guardians may if they think fit undertake to supply, or pay extra for, particular medicines; expensive medicines and drugs may be supplied by the board of guardians, or they may agree that the medical officer shall be paid for them extra.

459. Mr. *Gordon.*] Is the medical officer sometimes employed upon the principle of being paid by salary for the medicines which he furnishes, or does he make any separate charge for the medicines which he furnishes?—He makes no separate charge for the medicines, except in these special cases in which I say that the guardians agree that they will pay for certain particular drugs; quinine and cod-liver oil are the two great subjects of exception which of late years the guardians have undertaken to pay extra for, and those are the more expensive medicines; there are very few others ever provided for in that way. The medical officer renders an account to the guardians of what he has expended for those medicines, or the guardians themselves supply them, and he gives an order upon the dispensary, wherever it may be, where these drugs are stored.

460. Has the medical officer power to recommend to the guardians, or does he in practice recommend to the guardians that a more liberal allowance should be given to a particular person, in case that person requires more sustenance?—Yes; the medical officer is not bound to find anything but drugs and medicines under any circumstances; but it may be that the medical officer considers that the pauper wants better food or stimulants, and thereupon the medical officer certifies that such additional relief is required, and it is then the duty of the relieving officer to take that certificate. He is not absolutely controlled by it; he is not absolutely bound to act upon it; he may consider that however much that food or those stimulants may be wanted, the individual is able, through friends or otherwise, to obtain them himself, and he may consider, therefore, that he is not bound to provide them out of the poor rate. But it is his duty to receive that certificate, and as a general rule it is his duty to act upon it, and to give the additional food or stimulants so required; and if serious consequences followed upon his neglect to do so, he would have to answer and to justify his conduct.

461. What is the rate of allowance generally made to medical officers?—It varies very much, even more than that of the relieving officers.

462. *Chairman.*] Are they paid by fees or by salary?—They are paid mainly by salary, but there are certain special operations for which they are to have special settled fees, and those are provided for by the orders of the Poor Law Commissioners. Thus they are always paid a separate fee upon a delivery; they are also paid a higher fee in cases of difficulty attending the delivery; besides which there are certain operations for which they are paid extra fees, amputations, treatment of dislocations, and one or two other items; those are extras of which they render an account to the guardians, and if prove their title to the fee, the guardians are bound to pay them. It has been found in practice sometimes that these extra fees create dissatisfaction; the guardians sometimes dispute with their medical officers the necessity of the operations, or whether the case of delivery was a difficult one or not,

not, and in some instances it has been found more convenient to commute the fees. Here the Poor Law Commissioners have authorised an arrangement by which, in lieu of these extra fees, the salary has been raised on an average of several years, and so the amount commuted in that way; but those are exceptional cases. Generally they are paid upon the footing of a fixed salary, with extras for special operations; I have a Return here to which Mr. Peel has referred me, which would give some little assistance as furnishing the answer to a question asked by one of the honourable Members as to salaries; there was a Return laid before the House of Commons in 1858 (more than 10 years ago, and therefore it must be taken with allowance), which gives with considerable detail the salaries paid to the medical officers in all the unions of the country, and the remuneration obtained by them from all sources, for there are several sources from which the medical officers get remuneration, independently of salaries. That is Return No. 230, laid before the House of Commons in April 1858. The medical officers are not only paid for the performance of their duties as medical officers, but they are also very often vaccinators having special and separate fees paid for vaccination; they are also employed in certifying lunatic paupers, for which they have special fees also, and they obtain therefore some increase of remuneration from those sources.

463. Are those fees for vaccination and lunatic certificates paid out of the poor-rates?—They are paid by the guardians, and are charged in the common expenditure of the guardians, and so come out of the poor-rates; they amount to a considerable sum in the course of the year.

464. From what you state, it appears that the province of the Poor Law Board seems rather to be restrictive than otherwise upon the functions of the guardians; the Prohibitory Order, and the other order which you have mentioned, are orders for limiting the discretion of the guardians?—Yes; they control the guardians very much.

465. When were these orders passed, and for what reason were they passed?—I will read a passage, with the leave of the Committee, from the Poor Law Amendment Act of 1834. In the first place, I should state that the Poor Law Amendment Act, in general terms, gave to the Poor Law Commissioners the power of regulating and controlling the boards of guardians in the administration of in-door and out-door relief, in every possible way, but these orders about out-door relief, to which I have been referring, are founded upon this enactment in the 4th and 5th of Will. 4, c. 76, s. 52. It begins with the recital that "Whereas a practice has obtained of giving relief to persons or their families, who, at the time of applying for or receiving such relief were wholly or partially in the employment of individuals, and the relief of the able-bodied and their families is in many places administered in modes productive of evil in other respects: and whereas difficulty may arise in case any immediate and universal remedy is attempted to be applied in the matters aforesaid;" and then after that preamble it is enacted, "That from and after the passing of this Act it shall be lawful for the said Commissioners, by such rules, orders, or regulations as they may think fit, to declare to what extent and what period the relief to be given to able-bodied persons, or their families, in any particular parish or union, may be administered out of the workhouse of such parish or union, by payments in money or with food, or clothing in kind, or partly in kind and partly in money, and in what proportions to what persons or class of persons, at what times and places, on what conditions, and in what manner such out-door relief may be afforded." That was the general enactment which empowered the Poor Law Board to issue those regulations.

466. Then it was, because it had been found that in practice the guardians were too lavish in their expenditure of the rates?—I must not say that, because this enactment was passed with reference to practices which prevailed before boards of guardians were established. It was because the system of relief prevailing throughout the country had been found to be lavish and injurious in various ways, that this enactment was passed. Perhaps the Committee will observe that this enactment does not say that the Poor Law Board are to issue orders to prohibit these things being done, but the Poor Law Board are to consider when they shall stop the practice; and although the orders were formed into a General Order, first in the year 1841, certain parts of these provisions had been issued to individual unions as they were formed. The unions were formed in 1835, 1836, and 1837, so that it was not very long after the formation of the unions that these General Orders were issued.

467. These orders apply, I understand, only to the relief of the able-bodied?—So far. There is a provision in these orders which I have not adverted to yet, which applies generally. I am now referring to a series of regulations regarding non-resident relief. Every pauper is to be relieved in the place where he is actually destitute at the moment. Then the authority that relieves him may say, "Although we relieve this pauper here, this pauper is not settled in this place."

468. That opens up a new branch to which we will come presently; what I wanted to put to you is, that these regulations which have been issued under that section to which you have referred us, apply solely and entirely, I understand, to the able-bodied poor?—Yes.

469. Does the Poor Law Board in any way interfere with the discretion of the guardians in relieving those who are not able-bodied?—Only in regard to the point to which I am now about to advert.

470. We will take first poor persons who are properly relievable in the place where they are resident, and who are settled there; is the discretion of the guardians absolute in their case?—The guardians have absolute discretion in that respect.

471. Now will you proceed to the other point, with regard to those who are not settled in the place; what are the provisions with regard to them?—The guardians, having relieved, may obtain an order of removal to the parish where the pauper is settled; but the consequence would be, that the pauper would be removed, possibly at great cost or suffering, from one parish to another very distant one; and therefore a practice existed for a long period of time, of the parish to which the pauper was removable assenting to the pauper remaining where he was at the time, and agreeing to repay the relief that might be supplied to him there, upon the understanding that no removal would take place, or that no order

Mr. *W. G. Lumley*, Q. C.

4 March 1870.

of removal would be applied for. That practice existed to such an extent that the Poor Law Commissioners, although they have disapproved of it very much, still found it impossible absolutely to prohibit it. They therefore, in their general Prohibitory Order, and also in the Outdoor Relief Regulation Order, inserted regulations by which, while they have prohibited it generally, they make a large class of exceptions, cases in which the pauper may be relieved in one union, and, instead of being removed to the union in which he is settled, the guardians of the latter union agreeing to repay the money expended in the relief of the pauper in the union where the pauper is being relieved: and that is termed "non-resident relief." The union, therefore, which pays in that case, pays in respect of a pauper that is not resident within it.

472. Mr. *Arthur Peel.*] It becomes a matter of account, then, between the union which relieves, and the union which owns the pauper?—Yes; an account of expenditure is sent from one union to the other union under stringent regulations. If those accounts are duly sent in they are paid, and the account is so far settled between the unions. But there are great mischiefs attending non-resident relief, and the Poor Law Commissioners would have prohibited it, if, upon the whole, they had believed that they could do so safely.

473. Mr. *Armitstead.*] Are there no complaints of the unions being rather liberal to the poor who do not reside in them when they provide for these poor in the manner which you pointed out just now?—Seldom, because it is matter of agreement between both parties. The language used is this, "If you relieve our pauper at 2*s.* 6*d.* a week, or will undertake to repay us 2*s.* 6*d.* a week for relieving yours, we will agree to that." The unions are very careful in this respect, and there are many unions that will not enter into this arrangement at all, that will neither relieve their own non-resident paupers, nor undertake to relieve the non-resident paupers of other unions. There are many unions which reject the arrangement altogether; they think that the practice is objectionable, and they will not follow it.

474. Mr. *Miller.*] What becomes of the pauper in that case; is he then removed?—The pauper is then removed.

475. Suppose that the pauper belonged to Ireland?—There are several Statutes which provide for the removal of an Irish pauper to Ireland either to the place of his birth or residence there.

476. *Chairman.*] But beyond this power of agreement not to remove a pauper to his place of settlement, is there not a prohibition by law, by which he becomes absolutely irremovable after a certain period of residence?—Yes; the law has been materially altered within late years in that respect.

477. What is the law now with regard to irremovability?—There are several modes by which a person is settled in a parish in England, and if a person is in a parish in which he is settled, and is relieved there, he cannot be removed from it. But he may be in a parish where he has not acquired a settlement by any of these modes of settlement, and in that case, being destitute, by the law as it existed some years ago, he would have been removed by an order of justices to the parish where he was settled; but now, for above 20 years, the law has been altered in this way, that if a person has resided for a certain length of time (which has been reduced from five years to three years, and is now reduced from three years to one year) in the union where he is destitute, without having received relief so as to break the period, that person is irremovable. He has acquired what is called the status of irremovability, and cannot be removed to the parish of his settlement. In that case no non-resident relief arises because the union of his settlement has no motive for paying for his maintenance, but the pauper, as long as he remains in the place where he has acquired this status, is entitled to be relieved without the liability of removal to the union of his settlement.

478. Who is chargeable for his relief?—The union in which he is being relieved.

479. That supersedes the right of settlement?—It supersedes the right of settlement no doubt, in this respect, that so far as it is a right on the part of the pauper, it supersedes it; but, on the other hand, it relieves him from the consequences of settlement. That is one class of irremovability. Then there is another class of irremovability; a widow, for instance, even though she be in receipt of relief, continues irremovable for one year after the death of her husband; that is to say, she has a right to remain for one year of widowhood. Children also cannot be removed from their parents; if the parent is irremovable the child is irremovable. Again, if a person who is destitute, requires relief owing to sickness, of a nature which would not produce permanent disability, that person is during the sickness free from removal; and if at the end of the sickness the party ceases to be destitute, of course no removal takes place; if, however, the sickness, having been determined, the person still continues to be chargeable, then he may be removed to the parish of his settlement and the status of irremovability is then lost. These are modifications of the law which have been introduced within the last 20 years.

480. Then these are, in fact, practically to a great extent modifications of the law of settlement?—Very great modifications indeed. They do not modify the law of settlement, but they modify the law of removal.

481. They modify the rights consequent on the law of settlement?—They modify the rights and liabilities.

482. A residence for twelve months in a particular union, without relief, gives a right to relief, if it becomes necessary in that particular union?—It prevents a person from being removed from that union, as long as he continues to reside in it. Carrying out the principle there are certain exceptions made for occasional interruptions of the period, but they still work out the principle to this extent, that the period when once completed, gives the pauper the power of remaining in that position.

483. Mr. *Arthur Peel.*] Is there any settlement in England analogous to the Scotch system of an industrial settlement, that is to say, a settlement acquired by labour for so many years?—No.

484. *Chairman.*] Then the effect of the distinction between settlement and irremovability is this, that if, taking the general case, a person has resided for twelve months without receiving parochial relief, and falls destitute after that twelvemonth has elapsed, he becomes chargeable to the union in which he falls destitute?—He becomes chargeable and irremovable.

485. He

485. He is chargeable to the union, and that union has no recourse against the parish of his settlement?—Quite so.

486. But if the pauper then moves away to some third union, and does not there acquire a status of irremovability, that union will have recourse against his union of settlement?—It will.

487. Mr. *Gordon.*] Against the last union of settlement, or against the union of settlement by birth?—It may be either.

488. When once you have obtained a settlement by residence for a year, does that become then your fixed settlement until there is a new settlement acquired?—No, that does not give a settlement at all. The mere residence does not give a settlement; all that it does is to save the party from being removed from that place as long as he chooses to remain there. But if he once goes away from that place, and has to be removed, he must be removed, not to that place, but to the place in which he had his previous settlement.

489. Mr. *Orr Ewing.*] And what constitutes a settlement?—There are various modes of acquiring a settlement. In the first place, if you know nothing more about a man, his settlement is where he was born. In the next place, if you know something more about him, it is where his parents had a settlement. And if you do not know that, then you can find out, perhaps, where his grand-parents had a settlement; and the grand-parents' settlement will be that of the man.

490. Is that birth settlement not changed by a long residence elsewhere?—No; the birth settlement is resorted to when we cannot find out another one; but the man derives a settlement from the parents, and, therefore, if we know the settlement of the parents, his settlement is that of his parents. Another case of derivative settlement is that, when a woman marries she takes at once her husband's settlement, if he has got one, and it can be found out; and, as a consequence, they transfer their settlement to their children. A man may, however, acquire a settlement in his lifetime; he may have an estate, or he may buy an estate, and if he gives as much as 30 *l.* for it, then that estate gives him a settlement as long as he remains in the parish, or within a short distance of it; but if he goes away from it, having parted with his estate, he loses that settlement. He may also acquire a settlement by renting a house at 10 *l.* annual rent, but he must be rated at that house, and he must have paid rates during the time that he occupied it; this will give him a settlement.

491. Mr. *Anderson.*] How long must he have occupied the house?—For twelvemonths; he may also gain a settlement by being rated to certain public rates of his parish, and having paid them during the year. Then there is the last head of settlement that is now in existence, the case of a child that is apprenticed. If a child is apprenticed into a parish, and the apprenticeship be all done according to the due formalities of law, and the child serves his apprenticeship, during the term of his apprenticeship he will acquire a settlement in the parish where he resides the last 40 days of his apprenticeship. It is expressed in this way: there must be 40 days' residence to confer the settlement. Now, taking the ordinary case of a person apprenticed and residing all his time in one parish, no difficulty arises, because the whole time is spent in that parish; but it may be that the apprentice moves about with his master from one parish to another; still there must be the 40 days' residence; and the law has been so construed that wherever he sleeps the last night of his apprenticeship, and completes his 40 days, that confers upon him a settlement in that particular parish.

492. Mr. *Arthur Peel.*] Does that quite obliterate his former settlement?—Quite, in this way, that during his apprenticeship under certain circumstances he may be gaining a settlement in several parishes, not simultaneously of course, but one after another.

493. But his original settlement is never revived again?—Not at all; no person's settlement is ever revived when once a new settlement is acquired.

494. The original settlement can be revived in the case of a purchaser of property, can it not?—Yes, that case is an exception. A new settlement is gained by the possession of property, but it is lost when the property is parted with and the person goes to reside at a certain distance, then of course the former settlement revives. But it is very seldom that that arises. There was another head of settlement which though it cannot be now acquired was formerly very important, and was acquired to a great extent; and settlements are still remaining that are founded upon it, and that was the settlement by hiring and service. If an unmarried person was hired for a year, and served for a year under the hiring, a settlement was gained by such hiring and service; but then in like manner the service must have been in one parish, or in a parish in which at all events 40 days' residence could be counted. That was a very important head of settlement, and perhaps the foundation of many of the settlements that are now existing, being handed down from parent to child; but it was abolished in the year 1834, in consequence of a vast number of objections that were made to it

495. Mr. *Orr Ewing.*] Then it amounts to this, that a man acquires a settlement in England by having resided for one year in a parish, if he has paid rates, or if he has served for one year in a parish he acquires a settlement?—He cannot acquire it now by hiring and service, because that head of settlement was abolished in 1834.

496. But in one year a man has acquired a settlement even now if he has paid rates?—Yes, by payment of rates for a year on tenements of a certain value, namely 10 *l.* annual value.

497. Mr. *John Hamilton.*] You also said, I think, that he must have paid certain public rates?—I meant on tenements of 10 *l.* annual rent.

498. Mr. *Anderson.*] Did I rightly understand you to say that the settlement of a man's grandfather was preferable to his own birth settlement?—Yes; a man derives a settlement from his parents, that is the first thing. If he has not acquired one for himself he derives one from his parents, and if that be not known reference may be made to his grandfather's settlement.

499. Mr. *Gordon.*] Do you go further than the grandfather if necessary?—As far back as we can go; instances have occurred when the settlement has been traced very high indeed.

500. Mr. *Orr Ewing.*] But that is only where you fail in discovering his own birth settlement, I presume?—No, independently of his own birth settlement; it is when we fail in finding out that a man has acquired a settlement for himself. If

Mr. *W. G. Lumley*, Q.C.

4 March 1870.

he has not acquired a settlement for himself, we then try to find out where the settlement of his parents was; and if we cannot find where the settlement of his parents was, then we fall back upon the place where he was born.

501. Then are we to understand that men who have never occupied a house of 10*l.* annual rating value, can never acquire a settlement separate from the place of their birth, or in preference to that of their parents or grandparents?—They may by purchasing an estate or by being rated.

502. Does not that system lead to a great deal of litigation and law expense?—I was going to say that, before the Statute of 1834, the settlement of paupers was a most fruitful source of litigation. Half the time of the quarter sessions in the country was always occupied in trying appeals as to the settlements of paupers, because a great deal depended upon the facts of the cases, and a great number of technicalities which I do not think the Committee wish to be troubled with hearing now, were involved in these questions of settlement, and they were undoubtedly subjects of great litigation. The Act of 1834 put an end to that state of things in various ways by making certain stringent provisions which were intended to stop these questions, and did stop them for some period. The questions were revived, however, by means of certain skilful legal technicalities, and for a series of years, those settlement questions became as fruitful a source of litigation as before. Another Act of Parliament was passed which removed those technicalities; and the questions of settlement have ceased to be of much importance at the sessions; in fact, they have almost died away. But then I attribute that fact in great measure to this circumstance, that we have during these last 20 or 30 years obtained a pretty full record of all the paupers in the country, more or less; their names are entered in the relieving officers' books, there is an accurate statement about them, they are easily traced, and therefore when the question arises whether A. B. is settled here or not, the question is easily answered by referring to whether A. B. has been relieved before; and if so, where he was relieved. If he was relieved by the parish where he was actually staying at the time, it is said, "Well, it may be a question for inquiry," but if he was relieved where he was non-resident, it settled the matter at once, because the grant of non-resident relief was strong evidence that the pauper was settled in the parish where he was paid that non-resident relief, and it was no use disputing the fact, unless something turned up to show that the pauper had acquired a settlement subsequently; and it is not easy for paupers now to acquire a fresh settlement.

503. Would it not be well to alter the law regulating the mode of acquiring settlements in England?—It is not very easy to know what new head of settlement we could establish unless we went back to hiring and service again, which I believe everybody would be shocked at.

504. Do you not think that a man has a greater claim upon the parish in which he has worked all his lifetime and in which he was born, than he has upon the parish in which his great great grandfather lived?—I do think so, but as far as the individual is concerned he has been relieved from any difficulty, because although he may not be settled in the parish in which he was born he is irremovable from it.

505. I am speaking of the operation upon the ratepayers?—In the event of his leaving the parish and going somewhere else, the question then might be, whether residence in that latter parish should give him a settlement in that parish. That opens up the question whether residence alone would be a good head of settlement, and sometimes that question has been considered in England to be a question worthy of consideration.

506. Mr. *John Hamilton.*] If a man lives 20 years in a parish, and labours there, and goes for six weeks to another parish, does he lose his settlement in the former parish where he had laboured for 20 years?—If he goes away for six weeks without the *animus revertendi*, as it is termed, he does lose his irremovability; but if he goes away for a temporary purpose or occasion with no permanent intention of remaining away, then that is considered not to make him lose his status of irremovability.

507. *Chairman.*] I think the Honourable Member's question pointed to this, is there any circumstance under which a man can lose an acquired settlement unless by acquiring a subsequent settlement?—He cannot lose a settlement unless he acquires another one. A woman may lose a settlement by marriage, but she acquires another one in that case.

508. Mr. *Arthur Peel.*] The operation of the law of removal used to act with great hardship, and was productive of great cost, was it not?—It was.

509. Have you any figures by which you could show the cost?—No, I think not.

510. Sir *Edward Colebrooke.*] Have you any figures to show the expense at which removals now take place?—There is a Return, which has been given in succession for several years, and the year before last the Return was laid upon the Table of the House, and it shows what removals had taken place in the previous year.

511. Mr. *Arthur Peel.*] In Liverpool is the Act put into operation?—I am told that in the town of Liverpool there is very little done in the way of removal; that the guardians think that upon the whole it is least expensive (I suppose they look at it as a matter of expense) to relieve the paupers without entering into any inquiry about their settlements, or seeking to remove them; but in regard to other parts of the country, the power of removal is exercised somewhat strictly. Taking the whole of the kingdom, however, it would appear by that return to which I am referring, that there is very little removal taking place.

512. Is there not removal to Ireland?—There is certainly some removal to Ireland, which takes place, perhaps, quite as much from Scotland as from England; but there has been a recent decision of the Court of Queen's Bench in England, which will almost put an end to the removal of Irish paupers, I believe, because that Court has determined that a woman whose husband is away from her, cannot be removed to Ireland, unless they can find him and remove him with her; and as the ordinary practice in such cases is for the husband, who is an Irishman, to go away and desert his wife, the result of this will be that there will not be much opportunity of removing many Irish people from England.

513. I thought the rule before that was, that they were to be exported to the nearest Irish port?—According to the present law, a pauper is to be removed from England, not to the nearest Irish port (as was the first state of the law), but

but to the place in Ireland where he was born, or where he has resided for three years. If these places cannot be ascertained, the removal is to be to the post which the justices think most expedient.

514. Is there any law of settlement in Ireland?—None; but the Act of Parliament relating to this subject recognises a *quasi*-settlement, namely, a three years' residence in Ireland; wherever, therefore, an Irish man or woman in England has become destitute and chargeable, they may be removed to the place of their birth in Ireland, or where they last resided for three years before they left the country. But as I stated, the decision of the Queen's Bench lately is, that if the husband is not forthcoming, the woman and children cannot be removed to Ireland.

515. Mr. *Armitstead.*] But you can remove men or unmarried women?—Yes; but as far as our experience goes it is very seldom that the Guardians ever think of removing a single man, and not very often an unmarried woman. The great number of cases are cases of women with their children. They become chargeable; they are very expensive, and the authorities in this country are glad to remove them; but this decision to which I have referred, I think will put a stop to that proceeding.

516. Mr. *Arthur Peel.*] Is there much interchange of removal between Scotland and England?—Very little.

517. Mr. *Orr Ewing.*] This recent decision is rather a premium on idleness and desertion of wives, is it not?—Men are not very likely to think about it in that light.

518. *Chairman.*] You say that there is no law of settlement in Ireland; is there any law of irremovability there?—There is no law of settlement, and no power of removal in Ireland. It has been often considered there, I understand; but the Commissioners in Ireland are entirely averse to anything of the kind.

519. You mentioned the practice of removing Irish paupers to their place of birth from this country?—Or to the place where they last lived for three years before they left Ireland. That is a special provision in the Act which enables paupers to be removed from England to Ireland, and I believe the same provision is in the Scotch Act.

520. That does not imply that there is a birth settlement in Ireland?—Not at all. As the law was first framed, the Irish paupers were simply sent to certain ports in Ireland; the unions where those ports are situated complained bitterly; they said that it was very hard upon them to be subjected to the influx of paupers from all parts of the kingdom, whereas they had nothing to do with them, and the law was then altered to this extent, that the paupers should be sent to the place where they were born, or where they had last resided for three years.

521. What is the practice in Ireland; is the pauper relieved where he happens to fall destitute?—Yes; there is no other alternative.

522. The mere fact of his being destitute entitles him to relief in the union or parish?—In the electoral division as they term it.

523. Sir *Edward Colebrooke.*] Is the number of cases of paupers relieved in one parish and chargeable in another, numerous in England?—Yes, there are more perhaps than is desirable. We consider that the class of non-resident paupers is a very injudicious one.

524. The parishes are content to relieve them; there is no desire in that parish where the destitution occurs to shift them to the other parish?—No; the union that relieves has no motive for looking with much strictness to the condition of the individual, because the relief will be repaid. The union which repays has no means of knowing much of the state and condition of the pauper, because it may be many miles off, and the guardians have not much information as to the state of the pauper, and instances have occurred in which the pauper has been in very good condition and quite able to maintain himself; but inasmuch as no one looked after him, owing to the fact that the guardians of one union paid him his relief and charged it to the guardians of other, the pauper has enjoyed the advantage of being maintained at the public cost without any necessity.

525. But is there no power on the part of the parish that is chargeable to compel the removal of the pauper?—Yes; the union which actually relieves may refuse to enter into the arrangement for granting this relief to the pauper; they may say, "No; we will not accept your undertaking, but we will remove the pauper."

526. But I will take the case where the parish relieving gives too much relief to the pauper and the other parish has the motive, therefore, of removing him; is not that often resorted to?—The guardians who complain of the amount of relief may at any moment withdraw their undertaking, and then the result follows that the guardians of the union where the pauper is must either go on relieving at their own cost, or obtain an order of removal, which would be not generally a matter of difficulty; but sometimes non-resident relief is given independently of the Board of Guardians, because individuals undertake to give relief and become agents for the union of the settlement.

527. You say that you think that that state of things leads to evil?—I think that it leads to very great evil; I think that no person looks properly after the pauper.

528. What remedy would you suggest?—It is not very easy to say. I am bound to say that it is a matter of considerable doubt. One remedy would be to abolish the law of settlement, and the power of removal altogether; and another would be to insist upon removal. Those are the two remedies which might exist; either to say "There shall be no longer a power of removal, and therefore the pauper shall be relieved wherever he happens to become destitute," or to say that there shall be no reimbursement. But with regard to abolishing the law of removal, I am afraid that it is a very serious question. I am very much alarmed at it in one sense, namely, one of the best remaining tests of pauperism would be lost. If there were no power of removing a person who applied for relief, the test of real destitution would be very weak indeed, the guardians would have almost to rely upon the vigilance of their relieving officers, which is a very insufficient security.

529. That check that you speak of only applies to paupers that are chargeable upon other parishes; there is no power of removal, of course, of the settled paupers?—No.

530. But the question of abolishing the law of settlement has frequently been under discussion in England?—Yes. There was a Committee of the House of Commons which sat in 1847, and investigated the subject at very great length, and that Committee did not report absolutely in favour

Mr. *W. G. Lumley*, Q. C.

4 March 1870.

of abolishing the law of settlement, although they strongly supported the granting of the status of irremovability; the status which has been established now for a great many years

531. *Chairman.*] But the reduction of the time required to confer the status of irremovability is *pro tanto* an approximation to the abandonment of the law of settlement?—It is.

532. Do you see any objection to carrying that out to its full result?—I will give one fact about it. In 1866 this reduction of the period of residence took effect in the metropolis, the reduction from three years, the period previously existing, to one year, and we have, therefore, had the experience of the period from 1866 to 1870, and the metropolitan pauperism has during that time unfortunately increased from 120,000 to 180,000; and though there are a great number of circumstances which, probably, may go to explain it (I cannot possibly say what the whole explanation is), I cannot help observing that this reduction of the power of removal took place and has been in full operation during that period.

533. Have you any means of apportioning to that cause any portion of that increase of pauperism?—I have another fact also which I can state. I had occasion some little time ago to examine a document that was laid before me by a clerk of a metropolitan parish, who made a claim in respect of compensation for services that he had rendered in regard to the removal of paupers. I inquired what number of paupers he had removed in the course of the twelvemonth, and he laid before me a list of 400. When I came to look at it, I found not that 400 had been removed, but that a very large portion of these were persons who, when once he had given notice that he was about to make inquiry into their settlement, took themselves off the pauper list and were no longer heard of. That was a very strong illustration of the power of removal as operating upon those who would otherwise continue chargeable to the poor rate.

534. Sir *Edward Colebrooke.*] Will you state the alteration of the law, with regard to the metropolis, restricting the power of removal?—The general law as it was settled in 1846 was five years residence, that was afterwards reduced to three years, and in 1865 it was reduced to one year; but that Act of 1865 was not to come into operation till Lady-day 1866. Without saying what its operation may be over the whole of the kingdom (for that I do not undertake to say), I am only observing that in the metropolis where the pauperism has increased to so large an extent, there has been at the same time the relaxation of the power of removal.

535. Mr. *Orr Ewing.*] But London suffered very much from the commercial crisis of 1866?—I do not mean to say that there are not other causes which also go to explain the increase of the metropolitan pauperism; there is an increase of the pauperism throughout the country, but nothing of any serious importance; but in the metropolis it is a very grave matter.

536. But some important trades have almost ceased to exist since 1866, such as ship-building for instance?—That is in the east of London; but take the whole of the metropolis, there is no ship-building except in the east of London, and yet there is a large increase of pauperism in the north of London, and in the west of London, and in the south of London, where there is nothing of that kind of trade existing.

537. But all trades suffer more or less from a commercial crisis?—I quite admit that; and the crisis began in 1866, and we have had it more or less for some time past, but it is not quite sufficient to my mind to account for the result; I admit that it is an item which is properly to be considered, and I do take it into consideration.

538. *Chairman.*] But taking the law of settlement all over the country, do you think that the abolition of the law of settlement would alter the total amount of pauperism practically?—I should be very sorry to see it totally abolished; I think that some power of removal is necessary to prevent that congestion of population, which would be too often the case if there were no possibility of removal.

539. Have you any knowledge of the effect of the state of the law in Ireland, where you say that there is no law of settlement?—Ireland is very different from England. In the first place they have no out-door relief in Ireland, it is almost always in-door relief; they now relieve widows, I believe, to some extent out of the workhouse; but the greater portion of the relief is given in-doors, and in regard to in-door relief there can be very little question that the people who are put in the workhouse are really sick or worn-out and feeble people; there is very little room for simulation or fraud there; therefore, the condition of Ireland is very different from the condition of this country.

540. But does not that rather point to this, that they have there a test, and that if we adopted some similar test, in lieu of the law of removal, we might safely abolish the law of settlement?—But I am afraid that the workhouse test is a failure; it answers very well in rural places where there is a limited amount of population, but it breaks down in large populous districts, which cannot find sufficient amount of workhouse accommodation to meet the ordinary requirements of the poor, and also to provide for the large body of paupers who, in times of difficulty or distress, come upon the rates; the workhouse test certainly does not operate to keep down that class of poor; there is not adequate means of supplying the accommodation; in the rural districts it is different, the population does not fluctuate, but remains pretty nearly stationary for a long period: It is not so in the towns.

541. What is the line drawn with regard to out-door relief, as compared with in-door relief; are there any rules laid down by the Poor Law Board for the administration of relief, to be either out-door or in-door?—Not beyond what I have been stating about the prohibitory order.

542. Is the great proportion of relief given out of doors?—Yes, very considerably; I suppose in round numbers there are 150,000 paupers in-doors, and about a million altogether, so that there are about five-sixths who are relieved out of the house; not able-bodied, the Committee will understand, but aged persons, widows and children, sick and infirm, who are not removed into the house.

543. And is that relief given in kind, or in money, generally?—Partly in one, partly in the other; with regard to the able-bodied who are relieved out of the house, they ought not to be relieved in anything but in kind; but there is a difficulty oftentimes in really providing them with relief in kind, and in many parts of the country it would oftentimes be impossible; but for the most part

part the relief is given in kind, and some small amount in money.

544. May we take it that, practically, the workhouse is applied to the able-bodied poor, and the out-door relief to those who are not able-bodied, as a general rule?—Yes; the workhouse, however, contains a large body of people who are not able bodied; workhouses, although provided for able-bodied poor, contain now large numbers of infirm and disabled people.

545. You mentioned the figures just now; do those figures apply both to able-bodied, and those who are not able-bodied?—I include paupers generally in that figure of a million.

546. Have you any means of giving us approximately the figure with regard to those who are not able-bodied; the proportion who are in the poorhouses, and those who are relieved out?—I think I shall be able to supply the Committee with that information.

547. Mr. *Ellice.*] Do you think that the larger proportion of the poor, the sick and disabled, receive outdoor relief?—It must be so; because about five-sixths of all the paupers are relieved out of the house.

548. *Chairman.*] What does the amount of relief average; is there any general rule on that point?—Yes; I have some Tables which I can supply the Committee with, giving the general average of the kingdom.

549. Mr. *Ellice.*] Distinguishing the able-bodied?—No; I am afraid that I cannot do that.

550. Have you any materials by which we could arrive at the allowances you make in the rural districts to disabled persons receiving outdoor relief?—No; I think they would vary very much, although they are in truth very much governed by scales in different parts of the country in different unions; still, I am afraid, I have no information which would show that. If I were to say roughly that a widow receives 2*s.* 6*d.* a week, that would probably be true of some places, but it would not be true of others.

551. *Chairman.*] Can you also give us the average cost in poorhouses per head per week for the maintenance of the poor?—I am not quite sure whether I can do that.

552. Have you no returns from your poorhouses, as we have in Scotland, where we can tell from the annual reports what the average cost per head in the poorhouse is?—I think the Board have the materials, but I am not quite sure whether it would not be a process of very considerable trouble to ascertain that fact. The Board know every item of expenditure; the expenditure of all the guardians upon all their different items; but then it would be necessary to extract things from the returns to give the Committee sufficient information. I will see when I return to the office what information can be obtained upon that subject.

553. Mr. *Ellice.*] Are there Parliamentary Returns of averages as to the expense of workhouse maintenance?—There are such an enormous number of Parliamentary Returns applicable to the relief of the poor that I hesitate to say whether there is or is not such a Return as you allude to.

554. *Chairman.*] What is the jurisdiction of the Poor Law Board in regard to workhouses, and the management thereof, and the treatment of the poor?—Very great; they are only built under the orders of the Poor Law Board; they are built according to the plans that the Poor Law Board, and at the cost that the Poor Law Board approve of; the furniture is left to the guardians themselves; and as long as they furnish adequately, the Poor Law Board do not complain; but if the furniture is insufficient, the Board have power to call upon them to provide sufficient furniture.

555. Then the erection of the poorhouse is absolutely in the control of the Poor Law Board?—The Poor Law Board cannot erect a workhouse, nor can they compel the guardians to erect one; but if the guardians are desirous of erecting one, then the Poor Law Board regulate them in all respects, both as to the mode in which it is to be built, the amount of money to be spent on it, and the amount of accommodation to be provided for; but then as the Board cannot do this without their consent, it is only a controlling power, not a governing power otherwise.

556. Mr. *Ellice.*] But in fact every parish, either by itself or in connection with a union, has a workhouse?—There are one or two refractory unions that have never built workhouses.

557. How many such cases are there?—I suppose that there are half-a-dozen such.

558. Then the relief that they give is entirely out-door relief?—Yes, and it is a very miserable condition of things. Year by year the Board succeed after a great deal of action and correspondence, in getting one of these refractory unions, if I may term them so, to build a workhouse.

559. Are these all rural parishes?—Yes; there are three or four in Wales where the population is very scanty, where the districts are very mountainous and where it is very difficult to get the guardians to do anything, and there are two or three in Yorkshire.

560. Mr. *Orr Ewing.*] Are the poor not so well attended to there as in other parishes?—The guardians say of course that they are. The guardians insist upon it that their system of giving relief to people in their houses, doling out relief in that way, is preferable to having a workhouse into which they shall be removed. That is the argument which these guardians have used when the Poor Law Board have called upon them to have a central workhouse.

561. And have you any evidence to the contrary?—Well, the inspectors for the most part state that although to some extent the relief may appear to be sufficient, yet in the main there is a great deal of discomfort and a great deal of hardship endured by the poor in these cases. If, for instance, a sick man or a sick woman is in the workhouse there is a medical officer always in attendance; but if they are having out-door relief they must wait perhaps several days before the medical officer can see them. In the case of children the places where they live, in such unions, are necessarily much inferior to the workhouse accommodation of other unions.

562. Is there not a medical gentleman who attends to the wants of those sick persons getting out-door relief?—A district medical officer is provided; but then if he has a large district to go over, which is generally the case in these unions, the chances are that he is not so regular in his attendance as he would be in a workhouse.

563. Mr. *Ellice.*] We understand you to say that there are two-thirds of the paupers in England receiving out-door relief, one-third only being in workhouses. Is there any return or report to show whether in these parishes where there

Mr. *W. G. Lumley*, Q. C.
4 March 1870.

there are no workhouses the paupers receiving out-door relief are worse off than the paupers receiving out-door relief in the other parishes where there are workhouses?—I do not think that there is any printed report of that nature. There are one or two cases, I think, in which the inspectors have, from time to time, reported the sad state of such unions.

564. It bears upon your answer that these people are in a miserable state?—Yes, I think that would be true. I give my answer somewhat hypothetically, but still as a natural inference. I have no doubt that in many of the unions where there are workhouses, there are many very distressing cases of out-door relief where from some circumstances or other the paupers will not come into the workhouse. Very often they will not come into the workhouse although they would be better accommodated there, enjoy more comfort and be better off in every respect if they came into the workhouse; but from feelings of prejudice they do not come.

565. Is that prejudice respected?—Yes, to a great extent; the guardians will not order a disabled pauper into the workhouse if the pauper resists it.

566. Mr. *Arthur Peel.*] But do you not consider that where there is a workhouse, there is a better organisation generally, and so a better chance of a good administration of relief to the out-door poor than there is where there is no workhouse?—Yes; that is one of the concomitants of a workhouse, and is felt so strongly that all boards of guardians have, with these few exceptions, supplied themselves with workhouses.

567. Mr. *Ellice.*] But where there is an undoubtedly disabled pauper who has the strongest dislike or prejudice against going into the workhouse, that prejudice is generally respected?—Yes; guardians do not force them in in such cases.

568. Mr. *Orr Ewing.*] Are there many children in the workhouses?—Not so many as there used to be, because a great many of the workhouses have their separate workhouse schools; or there are several district schools where the unions are combined together for the purpose of maintaining their children in common.

569. And do they reside at those schools?—Yes.

570. What do you do with orphan children?—They are taken into the house; not all, however, because many of them now are boarded-out. That is a system which is now being tried in this country; the guardians are now in many unions boarding-out the children.

571. How do you find that to answer?—I cannot give you any opinion upon it, I have no confidence in it myself, and have indeed a strong opinion on the matter.

572. *Chairman.*] That has only quite recently been tried in England?—Yes; the Board are awaiting the experience of the practice at present.

573. Mr. *Arthur Peel.*] The reports have only just come in from the inspectors, I believe?—Yes.

574. Mr. *Orr Ewing.*] Where do the guardians send the children to?—If the guardians have got a school of their own, they send their children to their own school; and if they are in a district, they send them to the district school. With regard to the system of boarding out children, the proposal is that they should be sent into the country; but the unions that are practising it are for the most part rural unions themselves.

575. Do not you think that it will have a good effect in bringing up the children with a sort of family feeling?—If you will permit me, I would rather not say anything about it; I am in doubt about that.

576. *Chairman.*] How do you deal with the restrictive provisions of the Poor Law Board in these parishes where there is no workhouse?—Then the Board are only able to fall back upon the general outdoor relief regulation; and say, "You must set these people to work." They cannot require the guardians to bring them into the workhouse, because they have no workhouse; therefore the Board say, "If you relieve the able-bodied males you must set them to work."

577. With regard to the distinction between non-removability and settlement, as I understand, the law of settlement is purely parochial?—Yes.

578. Whereas non-removability will arise, I presume, upon a residence of 12 months in a union, and is not confined to any parish?—Yes. The first irremovability was parochial; the man who had resided five years in his parish was not removed from his parish. Then it was reduced to three years; and at the same time that it was reduced to three years in point of time, the area was also enlarged from the parish to the union.

579. So that if a person becomes destitute in a union, having resided in any parish or parishes for several periods, which together make a whole twelvemonth, without relief, he is irremovable from the union?—Quite so.

580. Have you any information with regard to the relative proportion of rates in various unions and various parishes, more especially in those parishes where there are no workhouses, whether the rates are larger there than they are in the unions where there are workhouses?—Yes; Returns have been made to the House of Commons in which there is shown the per-centage of relief in every union.

581. I mean the amount of rate paid?—There are several Returns that show how much the cost of the pauper's relief has been in the several unions in the kingdom at different dates.

582. I wanted to know whether there was anything in that information that would show us the effect caused by there being, or not being, a workhouse, in the amount of the rates?—Yes, it would show that.

583. Are you aware yourself, whether the fact of the existence of a workhouse in a union has a visible effect upon the rates?—I should think that it is very questionable whether the returns would give any means of judging of that, because there would probably be a considerable number of circumstances that would go to explain the difference. We might take two adjoining unions, and one might show a larger charge than the other, arising probably from circumstances explanatory of the fact, if one went into the circumstances of the union, but which *primâ facie* would not appear. Still those returns might properly be looked at, and the Committee might draw their own conclusions from them. There are some Boards of Guardians that are much more liberal than others.

584. What is the effect of the Union Chargeability Act upon the rates?—I think it has increased them; but of course it has equalized the incidence of the rate over the whole union; that has been one effect.

585. Mr. *Arthur Peel.*] And there have been other circumstances, have there not, coincident with

with the commencement of the Union Chargeability Act which would tend to increase the rates?—Yes.

586. Therefore you cannot attribute the whole increase, can you, to the operation of that Act?—No; I have been stating before that there are many circumstances to be taken into consideration as far as the present increase of pauperism is concerned; but still I always anticipated that union chargeability would not be economical; although I thought it would be attended with more fair results in the union.

587. *Chairman.*] Do you mean that you thought it would be improperly non-economical; that enlarging the area management would necessarily have that effect?—It is not the area of management, but it is the area of chargeability. When the parochial system was in force it was the interest of every individual guardian to look sharply after his own parish and after the paupers that would be charged to his own parish, and therefore he had a strong individual motive. On the other hand, if the pauper is chargeable not upon one particular parish, but upon the whole of the union, it is very true that there are more persons interested in looking after that particular pauper, because there are the guardians of all the parishes in the union interested. Still every man's interest would be much diminished in comparison with what it was when it was a parochial charge, and I am afraid that we do not gain in vigilance from the extension of the numbers interested so much as we lose in the intensity of the parochial interest. But it is very doubtful whether there is much more than theory in this observation. It is stated that in practice the system has remained very much as it was before; that the paupers were relieved generally under certain rules, and that those rules have been abided by notwithstanding the change in the chargeability. Some people say that there is not so much interest taken in a parish in regard to a pauper, now that he is no longer a parish charge but a union charge, as there was formerly.

588. But if there is not so much interest taken in the pauper, would not that fact rather tend to reduce the expenditure?—No; the interest in the pauper is not to keep him on the rates, and give him a large amount of relief, but to get him off the rates altogether; if there are a certain number of paupers chargeable to a particular parish, the proprietors or the occupiers of that parish do what they can to get a man off the pauper roll. On the other hand, if he is not more chargeable to their parish than he is to all the rest of the union, their interest is diminished very considerably in that respect.

589. Then their interest is diminished to the benefit of the pauper?—I think it would be a very good thing for the pauper to get him off the pauper roll. In the union chargeability there is no one who is so much interested in that respect; there is no one who specially desires to get him off the roll, because his maintenance and cost will be charged to the whole of the common fund, and no particular parish is specially interested in his circumstances or relief.

590. Mr. *Arthur Peel.*] In this view of the case is it the contention that before the Union Chargeability Act it was the interest of the farmers to employ these people, so as to prevent their becoming chargeable to the rates, and that now they do not care about employing them, because they think that the charge is spread over the union at large?—That is one side of the argument, because this is matter of great debate and discussion, and it is impossible to be certain as to which is right. On the other hand it is stated that we have interested now a greater number of persons in the condition of the pauper, that whereas before no one cared for him except the persons in his own parish, now the union is interested in him; and, therefore, if one parish cannot get him work another parish may be induced to do so, because the other parish is liable to pay part of his maintenance. Therefore, the persons who discuss this subject (and it is really a matter of theory rather than of ascertained facts) adopt one of the two lines of argument. The one side say that by increasing the area of chargeability you have lessened the interest of each parish in getting the pauper off the roll; and the others say, that while taking away something of that interest we have, in its place, extended the interest to all the parishes in the union.

591. *Chairman.*] That argument would only apply to the able-bodied portion of the paupers?—Mainly to them, as far as finding work for them goes; but there are means by which those not able-bodied can be assisted parochially or otherwise; a sick woman, for instance, gets relieved in various ways by charitable people in her own parish; formerly that relief was confined probably to the charity in the particular parish, and now it would have to be extended to the union.

592. Mr. *Arthur Peel.*] But after the lapse of years the farmers will find themselves equally interested in economy in the union charges as they did formerly in the parish charges, will they not?—That is an argument frequently urged, and most likely it is well founded.

593. *Chairman.*] Has the increase of pauperism consequent on that Union Chargeability Act been appreciable or considerable?—No, I do not think that there is any serious increase that could be at all attributed as a result to this particular measure, because there are so many circumstances to account for the increase of pauperism itself, and of the expenditure on pauperism.

594. On the question of pauper lunatics, what are the regulations with regard to them; are they under the jurisdiction of the Poor Law Board?—No. There are large county asylums. Every county has provided an asylum at the cost, and under the management of the justices, of the county; and those asylums have been provided for the reception of lunatics, mostly paupers, occasionally private patients, but they have not often private patients now, in consequence of the great number of pauper lunatics. If there is a lunatic who is a pauper it is the duty of the relieving officer to have him removed to a lunatic asylum, provided he is a lunatic whose case is fit for a lunatic asylum. There are many lunatics who are merely imbecile idiotic persons, and harmless, whose cases could not be treated with any success if sent into an asylum, and they are allowed to remain either with their friends where they are living, or in the workhouse. But lunatics who are proper objects of removal to asylums, are removed by an order of a justice to the asylum, and there they are kept and maintained under the management of the county justices. There is what is called a committee of visitors to manage the asylum, who maintain the lunatics therein. The union, however, from which the paupers are sent to the asylum, that is, the

Mr. *W. G. Lumley*, Q.C.

4 March 1870.

union whose relieving officer obtains the order, is bound to pay for the maintenance of the lunatics in the asylum, with this proviso, that if the pauper was not a settled pauper of the union, or was not irremovable from it, the guardians of the union may obtain an order of reimbursement upon the guardians of the union where the pauper was settled, and that order of reimbursement will operate for the future as long as the lunatic is in the asylum; but if the lunatic has no place of settlement, or, in other words, if the settlement cannot be discovered or ascertained, then the guardians may shift the cost of the relief from themselves upon the county, and obtain an order upon the county to pay for the maintenance of the lunatic. In that way the county rate bears the expense of the maintenance of these lunatics in the asylum; but once sent there they remain, until they die or are cured, in the asylum under the management of the county justices, and subject to the visits, and to some extent the control of the Lunacy Commissioners. Those are a body of Commissioners, a public board distinct of course from the Poor Law Board; and the Poor Law Board have in fact no power of control whatever over any of these lunatics.

595. Have they no jurisdiction whatever in the inception of the case, where application is made for introduction into the asylum?—None whatever.

596. They have nothing whatever to do with a pauper lunatic?—Nothing whatever. In the metropolis provision is now being made for the class of lunatics termed harmless and imbeciles, under special metropolitan statute; and these asylums will be under the management of the Poor Law Board; but they are distinct from the asylums which are provided for the county at large.

597. That is for the harmless lunatics, the fatuous, and idiots, and so on?—Yes; those that are harmless and imbecile, and persons that are not proper objects for an asylum.

598. How do you deal with those subjects in the rural districts who are not proper objects for the asylum, but are allowed to remain with their friends; what superintendence have they?—Nothing is done except that the district medical officer is bound to visit them every quarter.

599. Then those left with their friends, or boarded-out, as it were, are under the jurisdiction of the guardians?—Quite so.

600. Does the Poor Law Board interfere in respect to them in any way?—No. If any case of negligence or gross mismanagement were brought to the notice of the Poor Law Board, the board of guardians would be called upon to explain it, and possibly the relieving officer would be in fault, and he would be then called upon to account for his conduct.

601. But the central board exercises no inspection over that class of men?—Not more than over any other class of paupers. The power of inspection is universal, and therefore the Poor Law Board might ask one of their inspectors to visit the case and report upon it.

602. You have no regular system of inspection over out-door lunatics?—No, we have not. They are under the supervision, we may say, of the Lunacy Commissioners, because every medical officer is bound to visit once a quarter the lunatic paupers within his district; and he is stimulated to do so, because he has a fee for visiting; and he is required to make quarterly returns of these lunatics to the clerk of the peace, and from the clerk of the peace these returns are forwarded to the Lunacy Commissioners in London, so that the Lunacy Commissioners have a knowledge of the state of these persons, who are maintained out of the rates, but are living with their friends, or in private houses.

603. Is there any large number who are so maintained out of the asylums?—I think the number is considerable; I think that will appear either in the Lunacy Commissioners' Reports, or in some of the Poor Law Board Reports.

604. Mr. *Ellice.*] But these are all harmless and incurable cases, are they not?—These are cases which are harmless and incurable; at least they ought to be such. It is the duty of the relieving officer, who also, however, may be put in motion by the medical officer, to procure the removal of all the cases to the asylums that are fit for an asylum; but whether they do that, I am not prepared to say. Still we must give them credit for doing the best that they can, and I suppose that, in the main, the lunatics that are allowed to remain with their friends, are such as may fairly be left with them, because many times they are better looked after by their friends than they would be if they could be sent into a workhouse.

605. *Chairman.*] When you were mentioning the *ex officio* members of the board of guardians, I forgot to ask you whether clergymen are *ex officio* members?—No; they are not.

606. Mr. *Arthur Peel.*] What is the qualification for being a member of a board of guardians?—It is being rated to the relief of the poor on an annual rateable value not exceeding 40 *l.*

607. Is there a great difference in the qualification in different cases?—Yes. The Poor Law Commissioners have had to fix the precise qualification, and it varies very considerably; in some districts it is as low as 15 *l.*, and in other places as high as 40 *l.*

608. Sir *David Wedderburn.*] What is the object of fixing a maximum limit not exceeding 40 *l.*?—It was to give the Poor Law Commissioners a range of selection, because in some parts of the country a qualification of 40 *l.* would be hopeless; I mean it would be difficult to find the guardians with such a rateable value as 40 *l.*; but in other places, on the other hand, 20 *l.* would be a great deal too low.

609. I understood you to say that it varied below that maximum; that it was not to exceed 40 *l.* I merely wanted to know why a rating at 45 *l.* or 50 *l.* would not be taken as a qualification?—I know no reason why, except that it is in the Statute; why they put that restriction upon the Poor Law Board, I do not know, but it is there in the Statute.

610. *Chairman.*] I presume that if a clergyman were a Justice of the Peace, he would be an *ex officio* member of the Board of Guardians?—Yes.

611. But otherwise not?—No.

612. Is he eligible for election?—Yes. Many clergymen are on the Boards of Guardians, and they are very valuable members of the Boards. It has been sometimes proposed that every clergyman should be a guardian *ex officio*, but that is not a popular notion.

613. But at any rate every guardian practically is a person who contributes to the rates?—Yes, he must do so.

614. Mr. *Anderson.*] Are there similar asylums for the blind and deaf and dumb to those for lunatics,

lunatics, or are there any special provisions for them?—There are none that are provided specifically out of any rates at all; for those classes of paupers there are voluntary institutions, and if those institutions are certified by the Poor Law Board, the guardians can send the pauper children there; but they can also send them in some places even without the necessity of such certificate if the Poor Law Board are satisfied that the particular child or blind person is a proper person to go there.

615. But there is no obligation on the guardians to send them to such institutions?—None whatever.

616. Then in a general way, probably they have to mix with the other paupers without any special arrangement?—That is so; it would be impossible to have a law to compel the guardians to send children or blind persons to any institution, unless that institution was existing under some rule of law, or some obligation of law, because the answer would be, "Well, you may order us to send this blind child or blind man to some institution of a particular kind, but such an institution does not exist; or there is only a voluntary one, which may cease to-morrow." But in point of fact there is a provision which answers the purpose, because guardians are allowed to send these persons to such institutions, and the guardians are ready enough to avail themselves of that permission; I do not believe that there are many blind persons in the workhouse; if there were it would be desirable to remove them to institutions. These voluntary institutions would probably object to take some of the people of that class, because they would find them unsuitable.

617. I refer particularly to children; blind and deaf and dumb children can, in institutions, be taught a great deal, which they cannot in a workhouse?—And there are several of those institutions which have been certified by the Poor Law Board as places fit for the reception of pauper children, and they can be sent there if the board of guardians think proper.

618. But the Poor Law Board does not endeavour to get them there, or encourage it?—All the encouragement given is to authorise the guardians to incur the expenditure; it has never been deemed right to compel the guardians to take that step.

619. *Chairman.*] Do they practically avail themselves of that power?—A great deal; that practice has grown up lately; a great deal is done in the neighbourhood of Manchester and Liverpool, where there are two very fine institutions for the blind; and the guardians in the neighbourhood avail themselves of the opportunity of sending children there, and they send adults as well.

620. How often do the guardians meet; have they stated times?—The times are fixed by the Poor Law Commissioners; they meet weekly or fortnightly; the greater proportion of the guardians meet once a week, but in many cases they meet fortnightly.

621. Must they attend personally, or can they vote by proxy?—They can have no proxy.

622. Under no circumstances?—Under no circumstances.

623. Mr. *Anderson.*] It appears to me, from the answers given by you, that it is a mistake to suppose that the able-bodied poor in England have an absolute legal claim to relief?—Certainly; I hold that an able-bodied pauper has no legal claim to relief.

624. The common belief is that they have a legal claim in England and that they have not in Scotland?—Yes; but it is rather, after all, a verbal distinction; the pauper has no claim in the sense of his being able to enforce his claim by action or by any other remedy; he cannot do that.

625. Mr. *Arthur Peel.*] But if relief were refused, and he died in consequence, an action for manslaughter could be maintained against the person who refused it?—Yes; the officer, in all probability, would be charged with manslaughter for his neglect, supposing it were really brought home to him; the state of things is this, that the pauper has no legal claim to relief, but that the board of guardians or their officers are under a strict obligation to supply it.

626. *Chairman.*] Your answer, I think, applies not merely to the able-bodied poor?—To all poor.

627. That any pauper, whether able-bodied or not, has any legal right to relief?—Quite so; a destitute man in this country stands on exactly the same footing, whether he is able-bodied, or whether he is a sick, aged, or infirm person.

628. Mr. *Arthur Peel.*] Does the same hold good in respect of vagrants?—It does; if the vagrant is destitute, that destitution must be relieved by the proper authorities; that is by the board of guardians or their officers; but if the vagrant cannot get the relief he cannot do as I believe a pauper can do in Scotland, bring an action, and take it to the House of Lords.

629. Mr. *Gordon.*] But in England a pauper has a claim to relief, and the guardians are bound to relieve him, and they are the final judges, and you cannot take their decision to any other court?—Yes, that is so; but the claim is distinguished as I hold from a claim as a matter of right; it is only a claim as being destitute.

630. *Chairman.*] The Honourable Member asked whether the guardians are bound to relieve; there is no such obligation, is there?—I think that the obligation must be put as high as that; the guardians are bound to relieve every destitute person within their union, and the pauper is to be relieved.

631. Mr. *Arthur Peel.*] But the guardians have to say, in their discretion, whether the man is at the point of destitution or not?—Yes, it is in the discretion of the guardians to say, whether the man is or is not in a state of destitution; but it cannot be debated as between the pauper and the guardians, whether they have come to a right judgment or not on that question.

632. *Chairman.*] Where you cannot find the settlement of a destitute person, upon whom falls the duty of relief?—Upon the union where the party actually is; there is an abundance of those cases where they cannot tell what is the parish of the settlement. It is commonly said, that where the tree falls there it must lie, and therefore where the pauper is, there the charge must be borne; almost all vagrants are in that condition.

Tuesday, 8th March 1870.

MEMBERS PRESENT:

Mr. Anderson.
Sir Robert Anstruther.
Mr. Armitstead.
Mr. Cameron.
Sir Edward Colebrooke.
Mr. Craufurd.
Mr. Ellice.
Mr. Orr Ewing.
Mr. Fordyce.
Mr. Gordon.
Mr. John Hamilton.
Mr. M'Lagan.
Mr. Miller.
Mr. Parker.
Sir David Wedderburn.

EDWARD HENRY JOHN CRAUFURD, Esq., in the Chair.

Mr. Hercules Scott, called in; and Examined.

Mr. *H. Scott.*
8 March 1870.

633. *Chairman.*] I believe you are a proprietor in the parishes of Benholme and Garvock, in Kincardineshire?—Yes.

634. Your property is agricultural property?—Yes, almost entirely agricultural.

635. I believe you have been Chairman of the Parochial Board of the parish of Benholme for 10 years?—I have.

636. Have you been in the habit of attending all the meetings of the Board?—Regularly.

637. And paying particular attention to the matters connected with the poor law, and the administration of it?—Yes.

638. Have you had many opportunities of mingling with the people, and seeing the operation of the law amongst them?—I have had considerable opportunities, the best opportunities, I may say.

639. Had you any experience of the working of the poor law before the Act of 1845?—No, I had not.

640. You can only speak to the last 10 years?—I can only speak from personal observation of the last 10 years.

641. What have you found to be the effect of the law in the parishes with which you are acquainted; we will take the question of expenditure first?—I find that the expenditure increases largely; and I also find that an increasing number of persons are thrown upon the ratepayers for relief. We have, therefore, an increasing number of persons, and an increased expenditure for those persons.

642. Have you any figures that you can give us for the 10 years during which you have been chairman of the Board?—I have figures not merely for those 10 years, but for a considerable length of time back, if I may be allowed to state them.

643. Have you them tabulated?—I have them tabulated.

644. Will you kindly favour us with them?—In the year 1793, the sum of 60 *l.* sterling sufficed for the support of the poor in Benholme. I quote from the statistical account of the parish of Benholme.

645. Mr. *Ellice.*] Out of what report do you get that 60 *l.*?—The statistical account of the parish of Benholme.

646. Prepared by the minister of the parish, I suppose?—Prepared by the minister of the parish; Sir John Sinclair's statistics. In 1834, 10 years before the legal assessment, 130 *l.* 17 *s.* 4½ *d.* was the amount of the expenditure. In 1839 it was 144 *l.* 14 *s.* 9 *d.*; in 1843 it was 183 *l.* 12 *s.* 6 *d.*; in 1844 it was 223 *l.* 6 *s.* 2 *d.*; in 1859 it was 374 *l.* 14 *s.* 3½ *d.*; and last year it was 594 *l.* 16 *s.* 7½ *d.* I have a table for the last 10 years, which I can hand in if the Committee wish, showing how the expenditure advanced year by year in those 10 years.

647. *Chairman.*] Has the progress from 1859 down to the last year that you have mentioned been a regularly increasing progress, in regard to the expenditure?—Almost uniformly. (*The Table was handed in,* vide *Appendix.*)

648. Mr. *Ellice.*] Can you give us the population in 1793?—Yes. In 1793 it was 1,557; at the census for 1841 (which is not very long after 1834) it was 1,648; at the census of 1851 it was 1,641; at the census of 1861 it was 1,574. I may add that it is believed that it will be found considerably below that figure when the census is taken next year.

649. *Chairman.*] Can you give us the number of paupers in those years?—In 1843 the number of paupers was 65.

650. Can you give us the paupers in the years 1834, 1839, 1843, and 1844, those being the years which you mentioned just now?—Yes. In 1834 it was 47; in 1839 the number was 56; in 1843 it was 65; in 1844 it was 69; in 1859 it was 80; and, in 1869 there were 103 on the roll, with dependents.

651. Mr. *Ellice.*] To make that complete can you give us the amount of rateable property upon which the rate is assessed, and also the rate itself?—I can only answer that question from the date of the operation of the Valuation Act, 1855, unless I might be allowed time to ascertain some data which I sought to get before I left Scotland, but was unable to get. In 1859 the rateable value was 6,487 *l.* 3 *s.* 7 *d.*

652. Mr. *Miller.*] That is the parish valuation?—The parish valuation.

653. Mr. *Ellice.*] What was the rate levied then?—Does your question refer to ownership or occupation?

654. The joint amount?—If you mean the per-centage on the valued property I have not that prepared at this moment, but it is a matter of simple calculation.

655. Will

655. Will you give us the value of the property on the roll in 1869, as you have given it us in 1859?—£. 7,684 was the valuation for 1868-69; it is made up in two years. The per-centage of the expenditure on the valuation was 7 *l.* 14 *s.* 10½ *d.* per cent. in the parish of Benholme.

656. Was that the rate levied?—The rate is levied with us half on owners and half on occupiers.

657. But that represents the total rate?—Yes. I have not calculated the per-centages for former years, but I have given the data from which it may be arrived at.

658. *Chairman.*] I understand you to mean, when you talk of the expenditure being increased, that the absolute amount expended has been continually increasing?—Continually increasing.

659. You have not said whether the rate per pound on the property has been continually increasing?—I have not made that calculation as yet.

660. Mr. *Ellice.*] I see, from the statement that you have put before the Committee, that the great difference in the expenditure arises from the larger amount of relief which you give per head; because whereas in 1859-60 the expenditure per head of the paupers, including dependents, was 5 *l.* 18 *s.* 9 *d.*, it is now 6 *l.* 11 *s.* 11 *d.*?—The rate per head I have no doubt has increased.

661. And then you give the cost per head of registered poor including dependents, who I suppose are casual paupers?—No, "dependents" means their children.

662. The cost per head of the registered poor was, in 1859-60, 6 *l.* 11 *s.* 5 *d.*, and that has increased to the rate, in 1868-69, of 8 *l.* 3 *s.*?—There is an increased expenditure per head of the registered poor.

663. *Chairman.*] What is the cause of the increased expenditure per head?—I think that there are several causes which have contributed to it. In the first place, food and clothing have been more expensive, and then the cost of management has increased.

664. Mr. *Miller.*] Can you state the expense of the management?—I have not the calculation for management separately. The management is included in the table which I have handed in, but I can obtain that separately if it is desired.

665. Mr. *Ellice.*] But you have just stated that one of the reasons for the increased expenditure is the enhanced cost of management. Now, in what respect has the cost of management been enhanced?—We have to pay more highly for the services of the inspector.

666. Of the medical inspector do you mean?—No, of the parochial inspector.

667. Mr. *Miller.*] Have you any idea how much the increase has been within the last 10 years?—I could ascertain it from the tables of the Board of Supervision; it is all published in the tables of the Board.

668. Mr. *Ellice.*] But you have no complete statement there, have you, with respect to this increase of cost of maintenance per head to show us exactly how it arises?—Apparently my table does not distinguish between the actual cost of victuals and clothes and so on, and the management. The management is taken in along with other things, and in order to extract the management per centage I should require to refer to the Board's returns for the last 10 years.

669. *Chairman.*] Have your money allowances in out-door relief been increased?—I think they have.

670. I observe that during the years that you have given us the population decreased, for instance from 1841 down to 1861, whereas the paupers have increased in number?—They have increased.

671. What is the reason for that state of things?—I think that a good deal of deterioration is taking place in the feelings of classes of the community in regard to seeking relief for themselves and their relatives. I think that the objection to receiving parochial relief is wearing away very much. I hear much testimony to that effect on all hands, both among the working people themselves, and among others.

672. Mr. *Ellice.*] But with regard to that answer which you have just given, in the parish with which you are acquainted, and of which you are speaking, and of which you know all the circumstances, are you strict in the definition of pauper; do you give relief to anybody that you do not believe is legally entitled to relief as an unable person?—Certainly not; I think that in my recollection I know but one instance in which relief was given where it could not legally have been enforced.

673. Therefore you only give relief where you believe that it can be legally enforced?—That is the principle that guides us wholly, so far as I can speak the mind of the Board.

674. Do you think that the allowances that you give to such persons are extravagant?—I think, on the contrary, that they are the veriest pittances in many instances.

675. What would these persons do if you did not give them these pittances; how would they live?—Our impression is that they would starve; it is under that impression that we grant the relief.

676. *Chairman.*] Taking that to be so, how then do you account for the fact that the population has diminished so much, and yet that the paupers have nearly doubled during the time when the population was diminishing?—I think that the relatives now do not give anything like the same amount of assistance that (according to what I learn) was wont to be given before the legal assessment; I am not in anywise wishing it to be inferred that you could do away with the Poor Law; I do not think that possible.

677. Mr. *Miller.*] Is that increase of pauperism universal over the county?—I cannot speak with absolute confidence on that point; but my impression is that the expenditure is generally increasing.

678. And that the pauperism is increasing?—Yes; I think so.

679. Are you aware that the per-centage in your parish is larger than it is in almost any other parish in the county?—We stand third on the list; I have prepared a Table showing the expenditure in the county; that Table is brought up to the present time (*vide* Appendix). I have also a printed Table showing the same for last year.

680. Mr. *Ellice.*] When you are speaking of being the third on the list, you mean in Kincardineshire?—Yes.

681. The assessment being rather more than 1 *s.* 6 *d.* in the pound?—Yes.

682. Divided between landlord and occupier?—Yes.

683. *Chairman.*]

Mr. *H. Scott.*

8 March 1870.

683. *Chairman.*] What I wish to arrive at if possible, is whether this increase of paupers represents in your opinion an absolute increase of pauperism, or whether it arises from causes of a different nature; that is to say, what you have indicated just now, namely, that a great mass of these paupers were formerly supported by their friends, and did not come upon the board?—We have far more paupers than we had; and my impression is that far greater efforts used to be made to keep people off the parish than are now made.

684. Then do you believe that the amount of destitute persons requiring relief from some source or another has not much increased, but that instead of getting relief from other sources, they all come upon the board now?—They come upon the board.

685. Do you attribute that fact in any way to the operation of the Act of 1845?—I am inclined to attribute it to the operation of that Act.

686. In what way?—I think that people have very much come to the conclusion that paying the rates is like subscribing to a benefit society; that a positive loss accrues to the individual and to the family, if assistance be not got "off" the board, as they call it, for members of the family who are in need of it; and that I think has very much done away with the feeling of pride that used to exist.

687. Then do you consider that the Act has absolutely given, or has created an impression that it has given, a stronger legal right in the pauper to demand relief than there was before 1845?—I think so, from what I can gather.

688. Mr. *Ellice.*] What remedy would you apply for the evil that you complain of?—You ask me a very difficult question to answer at once; it requires a great deal of consideration.

689. But still you have thought upon the subject, and no doubt it has often passed through your mind. You say that you would not repeal the poor law?—I do not think that it would be possible to repeal the poor law.

690. Then what restriction would you place upon it?—I think the present poor law might be amended in a great many ways, if I may be allowed to answer your question in some detail.

691. But in regard to this particular point, namely, the increase of pauperism in your parish, and which you think has been going on under the protection of the present law, I want to know by what amendment of the law you would propose to check that grievance, this increase of pauperism which you allege to exist?—I do not think that by Act of Parliament you can raise the *morale* of a people; but I think that the operation of a particular law may have a strong effect in deteriorating it.

692. You would not repeal the law you say. Now, granting that the law is to be continued, what amendment of the law do you think would guard against this increase of pauperism of which you complain?—I am strongly in favour of union chargeability; I think that it may become necessary to require poorhouses for a certain number of adjacent parishes, and that it may become requisite to apply very stringently the poorhouse test, although in our own parish we have as yet not joined the combination that exists in Kincardineshire.

693. You know that under the law you have the power to join such a combination if you choose?—We are aware that under the law we have the power; it is a question of distance and expense that has hitherto kept us from joining the combination; the house is too far from us, and we, therefore, have not thus far seen our way to checking our expenditure by joining the combination.

694. What is the combination which you are speaking of as existing in the neighbourhood?—I am speaking of the Kincardineshire poorhouse at Stonehaven.

695. How far would that poorhouse be from the parish that you are speaking of?—From the village of Johnshaven, which is a large village in the parish of Benholme, it is 15 miles.

696. You consider that too far?—We consider that too far; there is no direct railway communication, and the expense of transport and the difficulty of transport has hitherto prevented us and one or two other of the distant parishes from joining the combination.

697. Mr. *Miller.*] But there is a railway that goes up to Stonehaven, is there not?—By taking a very circuitous route you can get to Stonehaven by railway.

698. Mr. *Gordon.*] How far are you from a railway station?—We have the railway running through the parish of Benholme; but it stops on the north near Bervie, and after that there is ten miles without communication, before you reach the combination poorhouse.

699. But how far are you from a railway station on the Bervie line?—Johnshaven itself has a railway station.

700. That line communicates with the trunk line, does it not?—At Dubton; there is a branch from Montrose to Dubton; Dubton is on the main line, and the Bervie line communicates with Montrose.

701. Mr. *Miller.*] What would be the time occupied in going from Johnshaven to Stonehaven by railway, so that we may ascertain the difficulty of sending paupers in that way; is it anything important?—About three hours' time.

702. And the cost for a third class passenger would be how much?—It would be fully half a crown.

703. Are those two points the only ones which you can mention?—Those are not the only points; a great many of the persons dependent upon us are aged women, and bed-ridden men and women whom we cannot send such a distance; we have many persons on our list above the age of 80; some above the age of 90.

704. I thought you put it that the difficulty of access to the union house formed the reason that you did not join the union?—It was one of the reasons; distance, and want of direct communication; but distance is one of theleading reasons.

705. Mr. *Ellice.*] The point that we are upon is the increased number of paupers and the mode of checking that, and you have stated that the application of the workhouse test appears to you to be one of the amendments that might possibly have a tendency to check that increase; is there any other amendment besides the workhouse test that you would propose for that object?—I think I have already stated that I did not consider that any Act of Parliament could raise the *morale* on a particular point.

706. Granting that the application of the workhouse test is a judicious way of checking this increase, how, in your opinion, would it work; would it decrease your expenditure per head

head for your paupers?—I do not think that it would.

707. Then, if you think that it would decrease the number of paupers, in what way?—It is just possible that the workhouse might enable us to get rid of an occasional bad character, such as a woman coming to be confined with an illegitimate child; but I know a great many of the paupers myself personally, and I must say that I should have a very strong objection to force many of them into the poorhouse, from this circumstance, that they are flung in there with all classes; the vicious and the bad, the virtuous and the deserving, are all herded together; I think that has a very unfortunate effect.

708. Mr. *Miller.*] Are you speaking particularly of the Stonehaven workhouse or generally?—I am referring to all poorhouses.

709. *Chairman.*] But suppose that you had a system in your poorhouse management which separated the vicious from those were not so, would not that remove that objection, and would not the fact of the poorhouse test being applied tend to restore that system of relatives maintaining their own paupers which existed formerly?—I think that it would be a very great improvement on the system which I understand to be in operation in poorhouses if there could be a classification; I think it very hard for a respectable and virtuous woman to be put in the poorhouse along with a foul-mouthed prostitute, for instance; and I think such a change as you suggest would be a change materially for the better; I think also that it is quite possible that some extra leverage might be got upon those who might be able to support relatives who do not do so now if the poorhouse were the certain alternative of not supporting them.

710. Have you had your attention called to the evidence which was given last Session before this Committee, of the effect of a stringent poorhouse test applied in the Lorn district in the Oban poorhouse?—I noticed it in some of the reports that were brought before me.

711. That evidence showing that the effect of a poorhouse test properly applied has been to reduce the number of paupers by one-third, and to increase the industrial habits of the people, and the self-reliance and self-supporting pursuits of people, who otherwise would have been maintained on the roll as paupers?—I have seen it stated so.

712. Do not you think that a similar system adopted in your district might have similar effects?—I am not prepared to say that it might not, but I think that it would be necessary to have the poorhouses much nearer at hand.

713. Assuming that you have poorhouses conveniently situated, and with a proper system of classification, are you of opinion that it might have a considerable effect in reducing the rates and the number of paupers, and in restoring that habit of self-reliance that formerly existed?—I think that it might be advantageous in all those ways; I will not speak with absolute certainty, but I think that it might have a good effect in all those ways.

714. Mr. *Fordyce.*] Do you think that it would be expedient to go further in that direction, and to confine all relief to in-door relief; because that has been suggested to us by some people?—I am doubtful whether it would be possible to go so far, but it may become absolutely necessary.

715. Mr. *Miller.*] Do you happen to know the arrangements in the Stonehaven poorhouse, so as to be able to say that they are such as to deter your parish from becoming a partner in that union?—My objection has reference to the poorhouse system generally.

716. Have you studied that question so as to know the arrangements in poorhouses generally?—I understand the arrangements to be founded on the principle of separating the sexes, but not classifying in anywise the men or the women who come in, so as to distinguish the bad from the deserving.

717. But you have not inquired how matters stand in the Stonehaven poorhouse?—I have inquired, and I understand it to be precisely the same in the Stonehaven poorhouse; but I understand that a witness very much better informed than myself on that subject is summoned.

718. I wanted to get at the deterring cause that prevented you from joining the Stonehaven poorhouse, and one cause, I understood you to say was that there was no classification of paupers; I want to know whether you have made yourself acquainted with the management of the poorhouse so as to judge of that?—I should perhaps correct that statement if I made it in the exact form in which you put it, by saying that the objection to the non-classification of inmates was not the objection felt by my Board; the main objection felt by my Board to joining the combination house, was the distance and expense; I am stating my own personal objection to what I understand to be the system in operation in all poorhouses, when I state that the non-classification or non-separation of what I may call the deserving from the undeserving is a very strong objection.

719. *Chairman.*] The population of Johnshaven are a seafaring population, I believe, chiefly?—They are seafaring to a large extent; there is also a manufactory in the village, but the manufacturing interest is declining a good deal, and the people are turning to fishing in a considerable degree.

720. What manufacture is it?—A rough bagging.

721. Do the paupers come chiefly from the seafaring population, or from the agricultural population?—Very few indeed from the seafaring population; I have had a table prepared on that subject, the result of which I will give to the Committee; I should mention that fishermen are particularly helpful to one another. In our parish we have but five seafaring folks, fishermen, or mariners, upon our roll. Out of 60 paupers, 17 are agricultural, 14 are manufacturing, 5 are seafaring, and 24 are miscellaneous; but of that 24, seven are stated to be from the country, and might in all probability be classed with the 17 agricultural paupers that I have already given.

722. Sir *David Wedderburn.*] You, I think, have stated that in your parish there is a decreasing population, and an increasing valuation of property?—Yes.

723. And also an increasing number of paupers?—Yes.

724. Now do you think that that is an exceptional case in Scotland, or so far as you are aware, is there nothing exceptional in the condition

Mr. *H. Scott.*

8 March 1870.

dition of your parish to produce that result?—I do not think that there is anything peculiar in the position of the parish of Benholme; I do not think that there is anything different from the case of any agricultural parish with a large village in it; I think that there is a constant flow and gravitation into the village of people from the country.

725. Mr. *Miller.*] What do you mean by "the country"?—The agricultural district.

726. *Chairman.*] The landward piece of the parish, I presume?—I refer to those coming, not merely from the landward portion of the Benholme parish, but from other parishes.

727. Sir *David Wedderburn.*] I wanted to ask you as to the decrease of the population, if you are aware whether that has been in the landward portions of the parish solely, or whether it has extended to the village of Johnshaven?—It has been chiefly in the village of Johnshaven.

728. Mr. *Cameron.*] I think you said, in answer to a question put to you by an honourable Member, that you would recommend, as a means of reducing pauperism, a combination of parishes, and an enlargement of the area of chargeability?—That is a recommendation to which my judgment points very strongly.

729. How do you think that would act; do you think that it would act in the way of reducing the excessive expenditure of your parish, or would it not rather act to increase the expenditure of parishes more favourably situated?—I am not prepared to say that I think it would decrease the expenditure; but I think that it would distribute the burden much more equably and therefore more bearably.

730. Adding the burdens together of all the parishes under the system that you propose, do you think that it would amount to a greater sum than you would get by adding the burdens of the parishes together as they are at present; do you think, in fact, that there would be greater amount of pauperism, and more money paid for the relief of the poor if the system which you suggest were adopted?—I am not prepared to say that I think there would be a diminished expenditure, but I think that it would be more equably distributed.

731. But do not you think that *primâ facie* it is more likely that you would be relieved of a burden at the expense of some of those parishes that are at present very fairly off as regards the rates which they have to pay for the relief of the poor?—I should see no injustice in such a result. The poverty of Johnshaven is to a very large extent recruited from the agricultural districts; I speak against my own interest in this, for my property is an agricultural property, and the more rates that are thrown upon the farmers the more I suffer.

732. Mr. *Miller.*] Take another parish; take the parish of Fordoun for instance; are there villages in that parish?—The parish of Fordoun contains the village of Auchinblae.

733. And that has a larger population than the parish that you are speaking of?—But it has nearly treble the revenue of our parish. What I complain of is, that the smaller parishes stand a chance of being fairly crushed; Fordoun not only has a very large revenue, but it derives a very considerable income from mortifications.

734. And that keeps down the assessment, I suppose?—It keeps down the assessment.

735. Does that apply to Garvock also?—The parish of Garvock is a sort of elysium; but I am not aware that it has any mortifications.

736. You are a heritor, I think, in Garvock?—Yes; I have a considerable interest in Garvock.

737. The per-centage there is very low, is it not?—It stands lowest in Kincardineshire.

738. Mr. *Cameron.*] Would you have the same economy of management if you were to combine parishes in the way that you suggest?—I think we might, provided that strict regulations were in existence.

739. Mr. *Ellice.*] The fact is, I take it, that your argument points to this. I see that there are 19 parishes in Kincardineshire, and the parish which you are now speaking of has a rate of a little over seven per cent., namely, 7 *l.* 3 *s.* 10 *d.*, and you would like to get it down to the average rate of the whole county, which is only 4 *l.* 8 *s.* 3 *d.* per cent.?—I should be very glad if such a result came about, but not merely on my own account; the severity of the rates presses far more heavily upon the people in Johnshaven than it does upon me; they have to pay as high as from 2 *s.* to 3 *s.* in the pound; I have known them pay 2 *s.* 7½ *d.* in the pound on their small houses; it falls with crushing effect upon them.

740. *Chairman.*] Have you a classification in the parish?—Yes; I am speaking of a classified parish.

741. Mr. *Cameron.*] But the mere equalisation of the burden, unless it were accompanied by economy of management, so as to reduce the expenditure, and decrease pauperism, would not be a benefit to the country at large, would it; it might benefit individual parishes, but the country would be none the gainer?—I have said several times, I think, in the course of my examination, that I do not think that the expenditure will be greatly decreased under any system.

742. But is not it likely under that system to be increased?—I do not think that it should be increased, if that system were combined with the application of very strict precautions.

743. Would you combine all the parishes in the county; would you make the county the union, as it were?—I think, perhaps, a county rate would not excite quite so much opposition; but I would greatly prefer a national rate for a portion of the expenditure; I do not say for the whole.

744. Levied on the principle of the income tax?—Yes.

745. Mr. *Armitstead.*] Would not that lead to greater extravagance?—I think it would be possible to check extravagance, by the application of very stringent principles of expenditure.

746. Mr. *Miller.*] What sort of principles would you establish?—One has been already suggested; for instance, indoor relief.

747. Do you think that that would tend to economy?—I think that it would tend to economy.

748. How many poorhouses would you have in Kincardineshire, to carry out your view?—That would need a little consideration. I should say that we ought to have a poorhouse for the four parishes of St. Cyrus, Garvock, Benholme, and Bervie, two of the heaviest weighted and two of the lightest weighted parishes in the county; they would lie geographically together.

749. That would give you something like four or five poorhouses in the county, others being supplied in the same proportion?—Possibly.

750. Do you think that that would tend to reduce

reduce expenditure?—I do not think that it would tend to reduce expenditure.

751. Do you think that adopting such a system would keep the expenditure within bounds, even supposing that you had a national payment towards it?—Yes, I think it might be kept within bounds.

752. Do you mean the parochial boards being retained as now, or what would you do with them?—I do not think that it would be impossible for one man to act as general superintendent of a whole union, if the unions were small and manageable, such as I have pointed at.

753. Mr. *Ellice.*] Then you do not think that it would decrease expenditure?—I do not think that it would decrease expenditure. I think that it would allow it to fall more evenly, and that it would also lead to more unity and uniformity of principle.

754. Mr. *Orr Ewing.*] Do you think that it would increase the expenditure?—I do not think that it would, but that is a mere speculative answer.

755. You say that you would prefer a national system of poor rates; how would you propose to collect the rates?—I think that a portion of the sum required for the relief of the poor might be raised by a national rate, and I would apply such national rate within certain limits. I think it a very great hardship, for instance, that parishes should have to support their own lunatics; our lunatics have cost us 55 *l.* a year for many years past.

756. Mr. *Ellice.*] You have only had two lunatics, then, I suppose?—We have had, sometimes, I think as many as four, but sometimes we have had less. I am giving now the average expenditure on lunatics. I think that the State ought to take charge of them, and that a portion of such a national rate as I speak of might very properly be applied to the maintenance of lunatics.

757. Mr. *Orr Ewing.*] Do you mean by "national rate," that the money would come out of the Consolidated Fund?—I have already said that I think it should be levied on the principle of the income tax.

758. And you would have power given to the parochial board to assess locally, upon the principle of the income tax?—No; I would have it done by the same officers who collect the income tax.

759. Would it be paid into the Imperial Exchequer?—It would be paid into the Imperial Exchequer, and then payable in certain recognised ways, and for certain recognised and defined objects.

760. *Chairman.*] I presume that you would adopt something like the principle on which the police force is supported; the Government paying one-fourth now to the county police?—I would adopt something of the same principle as that.

761. Mr. *Orr Ewing.*] But at the same time, although the Government pay a certain portion of the expense of the police, there is no special rate for that?—In that respect the parallel suggested by the honourable Chairman would not hold; it is merely in the application that the parallel seemed to me to apply.

762. Supposing that the money were collected in the way that you propose, how would the county know whether it had received all the money that it was assessed for, unless it had got the names of the parties that had contributed to that fund?—You say that the assessment is to be national; it is to be a special assessment for this purpose, but it is to be paid into the Exchequer, and then to be paid back to the county; how would the county know that they had received from the Exchequer the money that was collected, unless they knew the amount that each person had paid?—I think that the fund might be generally liable to be drawn upon by each district or county or parish, whatever it might be, on showing that they had certain objects that came within the scope of the object for which the tax was levied; I think that it might be expended in that way, and there might occasionally be a balance over.

763. Do you intend that, although this assessment was made individually in the county, the money should be drawn in a lump sum when it was wanted?—Yes, for a portion of the expenditure.

764. What portion of the expenditure?—I have mentioned the case of pauper lunatics; I think it is rather against public policy that the parishes should be left to deal with their own lunatics.

765. You spend 55 *l.* a year on that head, you have told us. Would it be necessary to have an income tax upon the county to support your pauper lunatics, costing this small amount of 55 *l.* a year?—But I have mentioned the pauper lunatics as one of several objects which I think might suitably and properly be placed upon some such common fund; for it might be either a common fund or a grant from the State, provided that an income tax or poor tax were levied to meet it.

766. What are the other objects that might be so met?—I should say that the medical relief of the sick poor is one of them; my own experience is, that the services of the medical men are most grievously ill-paid and unremunerated in Scotland; I speak from my own observation and experience when I say that I think they are very much under-paid. I am aware that in our own parish, only a few months ago, the medical man handed in to the Board a statement of the medicines he had dispensed amongst our sick poor during the six months; and the value of them, although he was bound to supply them, absorbed the whole allowance that was made to him for the time.

767. Then your object in getting the money from a central source, is that the money should be more freely expended?—I think that in some objects it is desirable to make a stand against local parsimony. I think that in some objects we are apt to be very parsimonious, and I think that that is objectionable; another side must be considered, the side of the poor.

768. In fact that being your laudable ambition, it is not for the sake of economy that you propose this scheme?—No; it is not for the sake of economy only; I think that there is another side which ought to be considered.

769. But do not you think that we are already paying sufficiently high for the support of our poor?—I do not think that we are paying sufficiently highly for professional services to the poor. I think it is the experience of most persons that the medical men attending the sick poor are very badly paid.

770. But your system, you admit, would not be economical?—I think I have made that admission

Mr. *H. Scott.*

8 March 1870.

mission very often. I am not prepared to say that expenditure will always be checked.

771. Mr *Gordon.*] What is the salary allowed to the medical man in the parish of Benholme?—This last year it was 17 *l.* 5 *s.*; that is the entire amount put down under the head of medical relief.

772. Does the medical man furnish the medicines?—He furnishes the medicines for that sum. His own remuneration truly has not been more than 12 *l.* a year. I think we raised his remuneration quite recently, on his showing the extreme inadequacy of the sum allowed him.

773. What is the extent of your parish?—The persons he has to attend will chiefly be massed in the village of Johnshaven.

774. Are there more persons connected with manufactures or with fishing and the sea in Johnshaven?—More with the sea; manufacturing has been a very decaying means of subsistence of late years, and some of the weavers can take to fishing, they find.

775. What is the number of paupers in the parish?—By the last return we had 103.

776. How many of those do you think have parents or children who could support them, or are you not prepared to answer that question?—It is our constant effort to bring both parents and children to book, but we have very great difficulty in doing so. I may instance a case which has given us a great deal of trouble where a person has been on our list for many years. Her son is earning a handsome livelihood on the coast of England. We know all about him, and know that he is perfectly able to support his mother; but we took an opinion quite recently, and found that it would be impossible to pursue the son in England with any hope of establishing a claim before the English courts; and we have in consequence thought it best not to throw good money after bad.

777. Are there many cases of that kind?—There is a sufficient number cropping up every now and then to make it an important element.

778. What per-centage of the cases are of that kind?—That is a difficult question to answer without going into figures. I mentioned the pauper lunatics just now in reply to another honourable Member. I wish to add, that I think it is against public policy that the support of them should be thrown upon the parishes.

779. Mr. *Orr Ewing.*] Will you explain what you mean by public policy?—The law requires us to keep them in a particular way; either they must be in asylums or they must be kept in a certain way which is very expensive, and it is a strong temptation to parishes to evade that duty or that responsibility, and the result is, I think, that danger arises to the lieges. I know two or three strong cases in point.

780. You admit, then, that at present you do not administer the law with regard to lunatics as it ought to be administered?—I think that there is a very strong temptation to parishes to escape as far as is possible from what the law requires from them, because of the great expense.

781. And you think that if the money was taken from the Consolidated Fund, as a central source, you would spend the money less grudgingly?—I think not only that it would be expended more liberally, but that the effect of that would be to make it safer for the country.

782. But do not you think that one of the evils to be avoided in a general system of taxation is drawing money from a central source, because it would lead to extravagance in all departments?—I do not think that this would lead to extravagance.

783. You admitted just now that you did not fulfil the law because of the expense; that medical gentlemen, for instance, were not paid sufficiently because of the expense; and that if all money were to come from a central source it would be spent more freely. Would not that be the case in all ways, and therefore the expense, great as it is already, be increased by your system?—But I guarded myself by pointing out that it is only for certain particular objects (I have instanced lunatics and the medical relief of the sick poor amongst the most prominent of those objects) that I would allow the parish, so to speak, to put its hand into the State purse. If, for instance, I show that our parish has a certain number of its lunatics in the Montrose Lunatic Asylum, or in other licensed or recognized asylums, I should be allowed to draw a capitation grant for those lunatics out of such a fund as I have sketched or hinted at. I do not think that that need tend to greater expenditure than would be desirable for the country.

784. May we not infer that if you are parsimonious in the treatment of your medical officer, and in the treatment of your lunatics, you are also parsimonious in the management of your poor?—I am quite sure that we are not extravagant in that respect.

785. Would you not be a little more liberal to the poor if you were drawing for the expenses of their relief also from a central fund?—I have before said that I would limit it by some very stringent precautions, such as in-door relief.

786. I thought you were against in-door relief?—I have some strong objections to the system as at present administered, but in answer to a question put to me by the honourable Chairman, I said that if there were a change in the system by which all characters are herded together without any distinction in the poorhouses, I conceived that a considerable portion of the objection that I personally felt would be done away with.

787. You would have a workhouse for the virtuous poor and another workhouse for the vicious poor?—I think so, or at any rate within the same walls there might be a distinction. I think that herding all classes together has a very bad effect.

788. Do not you think that a little good leaveneth the whole lump?—I am afraid that the dead fly causes even the ointment of the physician to stink.

789. *Chairman.*] Referring to the question just put to you by the honourable Member about the economy of management, where contributions were got from the Consolidated Fund, is it not the fact now that medical relief is got from the Consolidated Fund to a great extent?—A portion of it is got in that way.

790. And that is the very expenditure which you say is most parsimoniously administered?—Yes.

791. And it does not lead to extravagance in the payment of your medical officer?—No.

792. Mr. *Orr Ewing.*] But the grant from the Consolidated Fund is only in proportion to what you expend yourself in medical relief?—Yes.

793. *Chairman.*] But I understand that that is

is the very principle which you would indicate to regulate the appliance of Consolidated Fund contributions to the other departments of the poor relief?—It is.

794. You would have a similar check in those other departments, namely, that you would only get in proportion to what you spent yourselves?—Yes.

795. Do you find that the heaviness of the rates has had the effect of limiting the building accommodation in Johnshaven?—I have heard it frequently mentioned as having that effect, and I have no doubt that it is the case.

796. Has it had the effect of limiting such accommodation as comfortable dwellings for the poor themselves?—I think that a man is made to pause before he goes into an improvement in Johnshaven, by the consideration that the rates he will have to pay are so heavy.

797. You say that you have a classification in the parish; can you tell us upon what principle that classification is based; how many classes have you?—I shall first reply for last year, the year of assessment, 1868-69; we then had three classes of occupants; we had dwelling-houses, places of business, and farms, and railways were classed in with farms; we applied the ratio of six to one in the case of dwelling-houses, and four to one in the case of shops and sheds, the unit being the farms.

798. That is to say the occupant of a dwelling-house pays six times as much as the occupant of a farm, and the occupant of a shop and shed four times as much as the occupant of a farm?—Yes, this year it has been altered. It came to be a trial of strength between the country and the quasi-burghal portion, and in the wrestle the country folks got undermost; the consequence has been that the ratio has been changed from six to four, and instead of three classes we now have only two; shops, sheds, and dwelling-houses pay four times as much as farms; I have described in a few words what took many meetings, many resolutions, many appeals to the Board of Supervision, many protests, and so on, to accomplish; that was the ultimate effect of the struggle that took place.

799. You say that you have taken the farms as the unit; what does that represent, what rate in the pound does the farmer pay?—Last year lands paid 4¼*d.* (I am speaking of occupancy); dwelling houses, 2*s.* 1½*d.*, shops and sheds, 1*s.* 5*d.*

800. That was before the change took place which you have spoken of?—Before the change took place.

801. Now what is the effect of the change?—The effect of the change is that whatever be the agricultural rate, houses of all kinds will pay just four times that.

802. Can you give us the agricultural rate; has the unit been altered?—My impression is that the unit has been raised to 6¼*d.* or 6½*d.*; the effect has been to considerably enhance the assessment on farms.

803. We may take the unit at about 6*d.*?—Yes.

804. That 6*d.* is levied on the actual rent paid by the tenant?—On the actual rent paid by the tenant.

805. Are there any deductions allowed?—We allow 7½*d.* per cent. on lands, and 20 per cent. on all other property, and we allow that both to owners and occupiers.

806. You mean that in the case of farms the owner gets 7½*d.* per cent. taken off, and that the occupier also gets 7½*d.* per cent. taken off?—Yes.

807. And the owners and the occupants of houses get 20 per cent. off?—Yes.

808. And with regard to railways, are they in the class which gets 7½*d.* per cent. deduction?—Yes.

809. They do not get more than 7½*d.* per cent. allowed?—No; we favoured the railway, by placing it along with agricultural subjects, and therefore, we did not feel ourselves entitled to grant a greater deduction to the railway than agricultural subjects got.

810. What is the rate on owners of land?—Last year it was 8½*d.*; my impression is that it is now over 9*d.*; I have prepared a table showing the rates current over all the parishes of Kincardineshire; but it is very similar to a return which you obtained for the House some years ago; it is merely in regard to Kincardineshire, bringing it up to last year.

811. Mr. *Fordyce.*] Is there uniformity in the system of classification throughout the county?—My experience goes to prove that there is a most extraordinary want of uniformity; parishes adopt the most widely differing ratios; if the Committee desire it I can illustrate this in the case of all the different kinds of property, both house, and railway, and farms.

812. *Chairman.*] Will you give us a general idea of the differences?—In three parishes, that is to say, in Laurencekirk, Benholme, and Bervie, house occupants paid last year six times the amount of land and agricultural subjects; in Maykirk and St. Cyrus they paid five times, or upwards; in Fetteresso, Banchory-Devenick, Nigg, Fordoun, Dunnottar, and Fettercairn, they paid four times the landed rate, and throughout the remaining parishes tenants of lands, houses, and other subjects paid the same rate; then in regard to railway property, in Benholme it was rated with agricultural subjects; in Laurencekirk, Bervie, and St. Cyrus, it paid six times the landed rate; in Marykirk it paid three times the landed rate; in Fordoun, Nigg, and Banchory-Devenick it paid double; in Dunnottar, in the proportion of 1*s.* -½*d.* to 7*d.*, and in Fetteresso, as 11*d.* to 5*d.*

813. Do you think it would be desirable that some alteration in the law should be made to insure a uniform system of classification?—I think that it would be most desirable; I think it very undesirable that the question, whether a higher or a lower ratio should obtain in a parish, should be left to the chance circumstance of farmers or shopkeepers or railway directors, being a majority on the Board.

814. And with regard to the question of deduction, have you considered that question; I mean the deduction under the 37th section of the Act?—I find the very greatest variety, and the widest difference obtaining, on the subject of deductions.

815. Do you not think that it would be desirable to repeal that section, and do away with deductions, and place taxation on the gross rental uniformly; retaining classification, I mean?—I used to hold the opposite opinion; but I have come round to the belief that on the whole it might be best to do away with deductions.

816. Retaining the system of classification, which should be regulated by Act of Parliament

Mr. *H. Scott.*

8 March 1870.

or by a central authority, but doing away with deductions?—Yes.

817. Mr. *Fordyce.*] Would you see any objection to allowing the Board of Supervision to regulate the system of deductions?—I certainly would allow them to regulate the system of classification, but I would strengthen their hands in many ways; I think that they have a certain power at present, and I complain that that power has not been exercised.

818. Mr. *Ellice.*] They have no compulsory power, have they?—I am not aware that they have a compulsory power; but if a ratio had not been sanctioned by the Board of Supervision I think that the person who was rated under that ratio could resist and suspend the assessment.

819. Their assent is necessary, is it?—Their assent I take to be necessary.

820. And is their assent necessary to any alteration of the system of classification?—That I take to be the law.

821. *Chairman.*] But they have no power of interfering even though they think the classification is unjust, have they, until a change is carried in that classification by the local authorities?—I think it may, even at this moment, be in their power (and I am surprised that it has not so been held) to call the attention of a board to the fact that their published or returned ratios are in such and such proportions, but that they, the Board of Supervision, have never sanctioned those ratios.

822. Mr. *Ellice.*] They are not legal if they are not sanctioned, are they? The assent of the Board of Supervision is necessary to legalize the classification?—I understand it so; and I think that they might call, with great propriety, the attention of a board to the fact that their ratios are current and being acted upon, although sanction has never been obtained to them.

823. Do you know as a fact that any classification has been established and acted upon without the consent of the Board of Supervision; do you know any instances of that?—I believe that I know various instances. I am fresh from a sharp fight, as chairman of the Montrose and Bervie Railway Company, with two or three parishes through which our line runs, on this very score. The ground that I took up and urged was, that the sanction of the Board of Supervision had never been obtained to the "savage" ratios at which our property was rated at in those parishes.

824. Did you bring that under the notice of the travelling inspector of the Board of Supervision?—I do not think that our parish lies within his orbit at all, for I have never seen such a luminary.

825. Do you mean to say that your accounts have never been examined by the Inspector of the Board of Supervision?—I am quite aware that our accounts go up every year to the Board of Supervision.

826. But locally examined I mean, by him?—Not in my recollection.

827. *Chairman.*] There has no official come down from the Board of Supervision during your chairmanship, to investigate the accounts or inquire into the state of your parish?—I will not absolutely declare that there has not been any such visit, but I am not aware of any such; it has not been so important a matter as either to have been brought to my attention, or to have fixed itself on anywise upon my attention.

828. But you say that you had to complain of the classification in certain parishes which had not obtained the sanction of the Board of Supervision to their classification; why did you not test the legality of that by refusing the rate, which would have brought the matter to a crisis?—We have done so.

829. What is the result?—The result is, that one parish has consented to reduce our ratio from six to one down to a double ratio, and that we have had our rates adjusted for the last two years upon that more equitable scale.

830. Then was that effected by the intervention of the Board of Supervision, or simply by a concession from the parish itself?—I advised my railway board to resist the payment of the rate on the ground that until the parish could show that it had had the sanction of the Board of Supervision to the ratio which it had adopted, the application of that ratio was not a legal step, and they have never been able to show us such sanction either in the one or in the other of the two parishes that I specially allude to, and the result has been, that one parish has altered to double, and the other has generously put down its ratio to a similar one with the parish of Benholme, which is agricultural.

831. Was that alteration obtained by getting the intervention of the Board of Supervision, or was it merely that the local board conceded it as a fact, and gave in without consulting the Board of Supervision?—We threatened to use the Board of Supervision.

832. As a matter of fact you say that in those two parishes the classification had not received the sanction of the Board, and that therefore you were able successfully to resist it; has the classification been altered under the sanction of the Board of Supervision now, or is it merely that you have used that illegality to force down the rates from six to one to two to one?—In one parish it has already been altered with the special sanction of the Board of Supervision, who required a special general meeting of the board of that parish to be summoned in order to decide upon the question; in the other case we have agreed to a double ratio, which, no doubt, will have to go through the form of being sanctioned by the Board of Supervision.

833. It has not yet been sanctioned by them?—It has not yet been sanctioned, but it no doubt will be; my remarks, I should say, tend to this, that the Board of Supervision should be armed with a power of enforcing something like a unity or uniformity of principle in these matters of ratios; I do not think they should be left to the chance preponderance of particular interests in a parochial board.

834. But you want something more even than that is, I understand you, because at present the Board of Supervision have intervened, and said, "You have not obtained our sanction to this classification," and they might have insisted upon that being done; what I want to arrive at is this, seeing that every parochial board reports annually to the Board of Supervision the state of its classification, how is it that these two parishes were able to escape, and to continue a classification which was illegal, inasmuch as it had not obtained the sanction of the central board?—I am quite unable to answer that question; it always has appeared to me a very strange thing that in the very same county such extravagant differences of ratios as betwixt different properties should be existing, and current and acted upon and known, and yet the Board of

of Supervision apparently not in anywise intervening.

835. What are the two parishes that you refer to in which the classification had not been sanctioned?—I refer to the parishes of St. Cyrus and Bervie.

836. But those are only instances where the classification which existed had not been legalized by the sanction of the Board?—Exactly.

837. There are other parishes in which the classification has been sanctioned by the Board of Supervision, where the differences are as striking, are there not?—I am unable to say if the classification has been sanctioned; it is so very difficult to get at the facts; I am aware that in the cases I speak of they are current, and acted upon. I cannot say whether they have been sanctioned, but I know that they are in operation, and have been so for many years, although the Board of Supervision has power to call for returns, and, as you say, is supposed to learn what are the ratios every year.

838. Mr. *Fordyce.*] Are you aware whether there are any parishes in Kincardineshire having a legal assessment, and in which there is no system of classification?—The parish of Kinneff does not classify; it deducts five per cent. off the gross rental, both from owners and from occupants, but it does not classify.

839. *Chairman.*] Then it is an equal deduction all round in that case?—Yes; the parish of Durris takes 5½ *d.* in the pound from owner and occupier, and does not classify; it takes five per cent. deduction before assessment from all properties, both on ownership and occupancy. The parish of Arbuthnot does not classify; it grants no deductions, but it credits the occupants with the church collections before it proceeds to assess. The parish of Glenbervie takes 4½ *d.* in the pound alike from owners and occupiers; it grants 20 per cent. on ownership and occupancy of all properties except railways, in which case it grants 31 per cent. The parish of Banchory Ternan classes all alike, simply distinguishing the various classes of houses, railways, lands, by varying deductions.

840. What are the deductions there?—Owners of houses get 20 per cent., and occupants five per cent.; railways get 25 per cent., both on ownership and occupation; and lands get 12½ per cent., both on ownership and occupation.

841. Are there any other parishes in which there is no classification?—The parish of Strachan assesses all alike at 11½ *d.* in the pound; it is the most heavily weighted parish in Kincardineshire; it assesses owners and occupiers alike at 11½ *d.*, and it gives 2½ per cent. deduction to owners, and 2½ to occupants.

842. Is there any other parish without classification; have you mentioned Maryculter, for instance?—Maryculter has a quasi classification; that is to say, it assesses occupants of land at 5½ *d.*, and of dwelling-houses and other property at 6 *d.*; it gives owners and occupants of land 5 per cent. deduction, and owners and occupants of houses, 12½ per cent.

843. The reason why I asked for that parish, is that in this return which you have referred to, which was moved for by myself in 1866, that parish seems to have had no classification?—Exactly so.

844. It seems to have altered that now, and to have had a partial classification?—Yes; I can only describe that as a partial classification.

845. For the year ending May 1865, it is put in as not classified, and the assessment is 4½ *d.* upon owners and tenants?—Yes; I think these instances which I have given, will show the extraordinary variety in principle and in practice that prevails on all these points in Kincardineshire; and my contention is that there ought to be something like unity or uniformity of principle.

846. May I draw from this state of facts, the inference that as a matter of fact the Board of Supervision have had no influence in securing uniformity throughout the country?—That is the inference which I draw.

847. Would you think it desirable, therefore, to give greater discretion to the local boards in the management of the poor, and to do away with the central authority, or would you strengthen the hands of the central authority, and diminish the discretion of the local boards?—I would strengthen the hands of the central authority, and I would do so in various ways. I think that the central authority should embrace a medical member, and that it should also embrace a legal member.

848. But I am rather referring now to the question as it relates to these matters which we have had under our consideration, as to uniformity of practice; you have just now indicated that you consider that the Board of Supervision has not succeeded in securing any uniformity of practice whatever throughout the country; now may I take it that your proposal is to put greater power in the hands of the Board of Supervision for that object?—Yes, amongst other things.

849. But have they not always had a sufficient power if they have chosen to exercise it, by calling attention to these anomalies which you have pointed out?—I think that they might have called attention, and also that probably the calling attention, might in a great number of instances have had the effect of doing away with the irregularities; but it is one thing to call attention, and another thing to be able to enforce.

850. But you have already told us that in some instances, of which you had personal knowledge, they have actually allowed parishes for many years to adopt a system of classification, without their sanction. Do you not consider that there has been a neglect, therefore, on their part, of the duties which Parliament has imposed on them?—I cannot explain how that has arisen.

851. Do you not think that if they had exercised their discretion a little more zealously, they might have secured you against these anomalies, and having classifications which were not only irregular, but oppressive?—I think it is possible.

852. Now, in regard to another matter, the dates from which the assessments are made; is there not great variety in that through the country, some parishes making them from Martinmas to Martinmas, and others from Whitsunday to Whitsunday?—I have given a great deal of attention to that matter, amongst others; and just as in the matter of deductions, and just as in the matter of ratios, so I find the wildest difference in practice obtaining in that very important point.

853. The result, I believe is, that in fact in some parishes they are assessing upon a different valuation roll from what they are in other parishes?—If the Committee will allow me, I will explain what I mean, and what I have noticed.

Mr. *H. Scott.*

8 March 1870.

The valuation roll is the basis for all parochial assessment, the only legal basis. Now, the valuation roll for the year only sees the light about the month of September, or even October, for practical purposes; but when it is born, its effect draws back; it has back effect to the Whitsunday, at which time, if I may so say, it was conceived. Parishes finding that the roll appears just before Martinmas, have the impression that they may take that roll and assess upon it from Martinmas to Martinmas; that is to say, they assess for one-half the year on an unknown basis. The roll will expire at Whitsunday, and if a parish assesses from Martinmas to Martinmas, it is quite clear that it assesses for half the year on an unknown, and therefore a clearly illegal basis of valuation. Now, to illustrate that from the county of Kincardine; I find that last year the parish of St. Cyrus was assessing from Martinmas to Martinmas, the parish of Fettercairn from Martinmas to Martinmas, and the parish of Marykirk from 1st December to 1st December. In Kinneff they assess in May and collect in June, six months before the valuation roll appears at all. In the adjoining county of Forfar, even in so important a town as Montrose, they assess from Martinmas to Martinmas. Now, I infer from these differences in practice in so very important a point as the time during which you may legally assess your parish, that the Board of Supervision has been unable to arrive at anything like unity or uniformity of principle.

854. Mr. *Ellice.*] Are you not aware that in the Poor Law Act the Board of Supervision have no power whatever to originate or to initiate any of these proceedings in the parishes; that the mode of assessing, and the times of assessing, are by the Act imposed strictly upon the parishes and upon the parishes alone, with which as originating the assessment, the Board of Supervision have no power to interfere?—I should be glad to hear the particular clause that you refer to.

855. I refer to section 34 of the Act; you observe there that by the Act the assent of the Board of Supervision is required to the mode of assessment which originates with the parish?—Yes, I observe that; that the manner of assessment shall be approved by the Board of Supervision.

856. But the originating the mode of assessment is with the parish and not with the Board of Supervision?—Yes; and what I contend is that the Board has been thus far (I am not aware whether from defect in the Act, or from defect in practice) unable to enfore, or to bring about anything like uniformity either in one point or in another, either in the question of ratios, or in the question of deductions, or even in so palpable a question as the terms betwixt which the assessment which a parish imposes may lie.

857. But such uniformity is not provided for by the Act?—I think that this 34th section which you have called my attention to, with a very little of an elastic process, might be made to cover such irregularities as I have pointed out.

858. *Chairman.*] You are aware that in the Annual Reports of the Board of Supervision there is a distinct return of all the parishes, and whether they are classified or not; turn to page 305, for instance, of the Board of Supervision's Report for this year; do you not see a column there in which the mode of assessment is stated?—Yes.

859. Take Bervie, for example; that is mentioned there as having a classification?—Yes.

860. So that the fact of there being a classification or not is *de facto* reported to the Board?—Yes.

861. And, therefore, in these cases of St. Cyrus and Bervie to which you have referred as being classifications unauthorised, the Board of Supervision have had brought to their notice the fact that there was a classification, but have not used the powers which they have in the Act to take care that that classification was sanctioned by them?—That is the inference at which I arrive.

862. Mr. *Ellice.*] Do you know that that has not been sanctioned by the Board of Supervision?—I will take St. Cyrus first; although I have made great effort to expiscate that very point, I could not say with absolute certainty that they had not sanctioned it; but this I can say, that I was unable, though asking officially for it, to get a sight of such sanction.

863. Did you ask it from the Board of Supervision by application to the Board of Supervision?—To the best of my recollection the Secretary of our railway company, by my desire, called for it. If it be at all wished for, I can procure copies of the correspondence.

864. *Chairman*] You are referring to what you have already given evidence about, the endeavours which your railway board used to get rid of an oppressive assessment in the parish of St. Cyrus when you were assessed six to one?—Yes, or nearly six to one.

865. And you obtained a reduction or modification of that, by refusing to pay, because the classification, not having been sanctioned by the Board of Supervision, was illegal?—That was in the case of the parish of Bervie.

866. As a matter of fact, you did resist the assessment in Bervie as being oppressive, and as being illegal from not having been sanctioned by the Board of Supervision?—As a matter of fact, we did.

867. And you did succeed in reducing the assessment from six to one to two to one in consequence of its being illegal, and not being able to be maintained by the parochial board?—Yes, that was the argument which we used.

868. When was that?—The relief that was determined upon by the parochial board of Bervie to be granted to the railway company, was determined upon last week.

869. Then, in the year ending 14th of May 1869, was the illegal classification still in operation?—Yes; but we were resisting; we have not paid; we would not pay.

870. Mr. *Ellice.*] With regard to this objection of the railway company to pay, was it with regard to the classification alone, or was it with regard to the amount at which they had been assessed on that classification?—The objection that we had was to what I just now termed the "savage" ratio.

871. But was the objection founded upon the amount that you were called to pay on your classification, or was it upon the system of classification?—The system of classification; we could not have objected in any wise if we had had what we considered ordinary justice dealt out to us.

872. And was the objection which you took, and which was yielded to by the parish, solely founded upon the illegality of that classification in

in consequence of its not having been assented to by the Board of Supervision?—That was the argument used by us.

873. *Chairman.*] The Report which has been presented from the Board of Supervision this year is for the year ending May 1869?—Yes.

874. Then up to May 1869 that illegal classification was still in operation in the parish of Bervie?—Yes.

875. Therefore the classification of the parish of Bervie, reported in page 305 of the last Report, is an illegal classification?—Yes.

876. Mr. *Ellice.*] Has that parish ever had a classification that was assented to by the Board of Supervision?—I cannot reply to that question in the case of Bervie; but in the case of St. Cyrus, when I pressed a leading member of the parochial board privately to give me an answer as to whether the Board of Supervision had ever sanctioned their ratio, the reply given to me was, "We send up our returns every year," which are evidently the returns to which the Chairman has called my attention.

877. But that is all that you know; you do not know positively that the assent of the Board of Supervision was not given to some classification at some time in those parishes?—I have no doubt that at one time, but in all probability, indeed I may say in all certainty, before the introduction of a railway, a sanction to a classification had been obtained; but I infer that the railway property which had come into existence long after the formal original sanction of the Board of Supervision had been obtained, was just put into a class without any special sanction, and that the parochial board had relied on the fact, that they made this return which the Chairman has called my attention to, and founded upon it, to prove the legality of their classification of our property.

878. *Chairman.*] Have you any suggestions to make with regard to the position of the inspectors of poor. Do you consider it desirable to continue the present system of the inspectors of poor being officers of the central board?—I have no special suggestion to make on the point, but I have a very strong impression that there is very grave responsibility imposed upon them, almost undue responsibility, by the law. It appears to me that the inspector acts with a halter round his neck at present.

879. In what way?—In this way. As far as I can gather from certain experience that we have had; the orders of the local board would not exempt a parochial inspector from liability to be put on his trial for manslaughter if death were to come about owing to certain acts of his, although the said acts might have been done under the very orders of the local board. I think that they act under a very great responsibility there.

880. And do you think that that state of things has a tendency to make the expenditure a little more lavish than it otherwise would be?—I rather incline to think so. There was a case that occurred in the parish of Benholme many years ago, in which a vagrant was discovered in a particular part of the parish, and by the orders of the board the inspector took him on to the next parish, and I think the next parish, St. Cyrus, took him on to Montrose, and the man died in consequence of the exposure; he was in a bad state of health, but I believe that he died in consequence of the exposure. The Procurator fiscal investigated the circumstances, and finally reported them to the Board of Supervision. The board called for the whole correspondence and the papers, and the board *ipso facto* dismissed the inspector from his appointment, although it was plainly shown that the man was acting under the orders of the local board. There has been such a wholesome terror created in the minds of the inspectors acting round about us owing to what took place on that occasion, that I am quite sure that they act in great trepidation.

881. But has it had the effect of leading them to be more open-handed in relieving these casual poor?—I think so.

882. Unnecessarily so?—I think that at any rate it has had a strong effect in making them feel that whether they came to their board or not they have to relieve, and they have to act so that no criminal liability shall be attached to themselves.

883. Do you think that there is any proper system of check over the expenditure under this system of inspectors?—I think that boards may, by means of committees of their number, check the outflow of the funds from the hands of an inspector, but I would strongly urge the compulsory auditing, by an auditor appointed by the Board of Supervision, of every parish's accounts every year.

884. Is there no such system in Scotland?—There is no such system. It is a very common thing for what is called an audit committee to be appointed; that is to say, a committee to look over and audit the accounts.

885. That is, a committee appointed by the local board?—Yes.

886. But there is no audit from the central authority?—There is no audit from the central authority more than what is involved in the parishes being obliged to return their receipts and their expenditure once a twelvemonth. It is in the framing of these accounts, and the vouching of these accounts, and the general system of rendering these accounts, that I think the assistance of a professional accountant ought in every case to be required.

887. That is to say, you would recommend the adoption in Scotland of the English system of having poor law auditors?—I was not aware of the existence of that system in England, but I would myself decline to hold the chair of my own parochial board unless a professional auditor were brought in every year to adjust and certify, and generally sanction the form and statement of our accounts.

888. Do you have your accounts audited in Benholme by a professional auditor?—Yes.

889. Mr. *Cameron.*] Are you sure that it is not the custom in most parishes of Scotland to have their accounts audited by a professional auditor?—My range of view is a limited one.

890. You only speak for your own parish?—I speak of the county; and I am not aware that in the county there exists any such system as the auditing by a professional accountant every year of the accounts of the board. It is frequently done by committees of the board, and I am aware that grave irregularities exist.

891. But do not the boards refer their accounts to some professional person to audit?—Not generally, as far as I can gather.

892. Not in your county?—No; experience has caused them in one or two instances to have recourse to it.

Mr. *H. Scott.*

8 March 1870.

893. Then how do the audit committee arrange the accounts?—They go over them.

894. In fact they do the work of an auditor?—They do the work of an auditor; but it being technical and professional work, it is not according to my notion at all efficiently done.

895. And you are not able to inform the Committee whether, that to your knowledge, that is the fact throughout Scotland, you can answer for it in your county?—I answer for it, that as far as my observation goes in the county of Kincardine, the bringing in of a professional auditor for the purpose of auditing the accounts every twelvemonth has been the exception rather than the rule.

896. It has occurred in some parishes; you cannot state for certain, even in your own county, that there has been no case in which a professional auditor has been employed?—I will not say in no case, but I think it ought to be universal.

897. You cannot state that in no case in your own county has a professional auditor been employed, and as to the rest of Scotland you are not able to give any opinion?—I cannot say for the rest of Scotland.

898. Mr. *Fordyce.*] So far as you know, are any of these local accounts overlooked and audited in any way by any official of the Board of Supervision?—The parishes are required to return their accounts to the Board of Supervision in a particular form every year, and the result is this system or series of tables which we find in the returns of the Board of Supervision; but it is before, and with a view to the rendering of the parish accounts to the central board, that I think the services of a professional auditor are imperatively called for in every instance.

899. *Chairman.*] But your suggestion goes further than the mere employment by the Local Board of a professional auditor; you desire a uniform system of audit from the central authority?—That is what I desire, and if I may be allowed to say so, I would go still further, for I think that security ought to be required, and the calling for it enforced by the central authority, from all and any inspectors or collectors who intromit with the parish funds.

900. Is your inspector also collector in your parish?—He is also collector.

901. Is that the general practice throughout the county of Kincardine?—It is a common practice; I will not say that it is universal, but it is very common.

902. Do you think that it is a desirable practice to maintain?—I see no objection at all to it, provided that where there is a large intromission with the funds, there should be in every instance a guarantee policy required, or tangible security taken.

903. Do not the parochial board generally take security from their collectors or their inspectors?—I am not aware that they do; I am aware that in several instances losses have taken place, both in our own county and in other parts of Scotland, through the failure or defalcation of the parish collectors or inspectors.

904. Mr. *Cameron.*] I want to get at the facts about this auditing; is it not a fact that the accounts of each parochial board are sent to the Board of Supervision every year, and sent back from the Board of Supervision to the chairman of the parochial board?—It is a positive fact that the parochial accounts are rendered in a particular form, that is to say, an abstract of the parochial accounts is rendered every year to the Board of Supervision.

905. Is that an audited abstract?—It depends upon what you consider an audited abstract; if you ask whether it is a professionally audited abstract, I say no, it is not a professionally audited abstract; but if you ask whether it is an abstract audited, perhaps, by a committee of the board, it is possible that such an audit may be furnished, or even called for.

906. Is not the account signed by some person or other, professional or non-professional, as audited; and is not that account sent to the Board of Supervision, and by them returned to the chairman of the parochial board?—I am not aware that there is any certificate appended to it, such as your question would point to, a certificate that the account has been audited; I cannot say of my own knowledge that any such certificate is appended, but on that point I speak subject to correction.

907. Do not the Board of Supervision every year send back these accounts to the chairmen of the parochial boards, with their sanction; is not that the case throughout Scotland?—It is quite possible that the accounts which we have sent up may return from the Board of Supervision.

908. Do they, or do they not, return?—I do not remember, but they may do so. What my suggestion points to is, that before ever the accounts are rendered to the Board of Supervision they should be audited in every instance by a professional auditor, a professional accountant; parishes get into the most extraordinary confusion of accounts, and it frequently happens that in order to extricate themselves out of a great mess, they will send for a professional accountant, who has to perform a very difficult piece of work.

909. But my question pointed to whether or not the Board of Supervision insisted upon these provisions being fulfilled in the present state of things; and you say that you are not able to answer positively whether the Board of Supervision do insist on these provisions being fulfilled or not?—I am quite sure that they do not require a professional audit of the parochial accounts.

910. You wish the Board of Supervision in some way or other to become responsible for the proper auditing of accounts; if (as I am under the impression they do) the Board of Supervision give their sanction to audited accounts sent in by the chairman of the parochial boards every year, your requirement would seem to be fulfilled?—I do not think that my requirement is at all fulfilled under the present system; I think that the audit committee is very frequently incompetent properly to adjust and audit a long intricate system of accounts, and very great irregularities, and very great varieties in practice, take place in consequence of that, and I would wish to see that checked, and the uniform system brought about, which I think would be brought about by requiring every parish to have its accounts audited by a professional accountant.

911. Mr. *Ellice.*] Are you aware of any extensive evil that has arisen from the present system of audit?—I am aware that in the adjoining parish of Bervie the accounts have gone very wrong, as I understand.

912. Who were the auditing committee in that parish?—I am not aware.

913. Were

913. Were the accounts falsified?—I do not say that the accounts were falsified, but I am aware that they had fallen into almost inextricable confusion, and that the accountant whom we now employ in the parish of Benholme to audit our accounts, was summoned-in in that case. I am also aware that in the parish of Fettercairn there was a defalcation; and I think that a better system of audit, combined with a system of security, would have the effect of saving parishes from losses and irregularities which they are frequently liable to now.

914. *Chairman.*] I am wanting to ascertain from you whether you think that you have now any sufficient check with regard to the moneys which the inspector reports as having been expended in the relief of casual poor, for instance, that they really are the sums which he has expended for that purpose?—I do not think that there is any real check upon that expenditure, and I do not see how there can be, for receipts cannot be taken for the money given in relief.

915. As a matter of fact, then, there is no practical check whatever?—As a matter of fact I do not think that there is any great check. Of course there is a check in the payment of accounts; when we have our account rendered by the Montrose Lunatic Asylum we can easily check that, or when other accounts are rendered we can easily check them; but, in reply to the question which you have put to me, I should say that I do not think that there can be in any parish a thoroughly sufficient check for every sixpence that is expended.

916. But I point rather more to that expenditure which is entirely within the control of the inspector, the daily relief of the casual poor whom he relieves on his own discretion before he has the opportunity of bringing the case before the board; have you any check that where he puts down 2 *s.* 6 *d.*, for instance, he has not given only a shilling instead?—Practically we have not, save that "murder will out."

917. Mr. *Ellice.*] How often does he report to the board?—Our board meets monthly. It is to that board that the inspector reports his proceedings, but in any case of gravity the inspector comes to myself as the chairman.

918. *Chairman.*] I am not pointing to the resident poor; for where the out-door relief is given to the resident poor in the parish, you have the pauper there of course to appeal to, and he would complain if he got a scanty allowance from the inspector; but I am speaking of the casual poor, who are here to-day and gone to-morrow, and who cannot therefore, in a month to come, bring the matter before the board?—I do not think that there is any very practicable check; you must trust to the honesty of your inspector, and I am bound to say that I think in very few instances do parishes suffer loss in that way.

919. But you have to trust entirely to the honesty of your official?—Certainly.

920. Are you much troubled with vagrants?—Very much; and I think that they are increasing over the whole county. It is very difficult, I should say, to arrive at the number of vagrants, from the very different systems that prevail in different constable's offices of reporting on vagrants; a vagrant is a vagrant in one parish, and not a vagrant in another. But I have here, and can hand in, if the Committee please, the criminal statistics of the county of Kincardine for the four years immediately preceding last March; and under the head "Vagrancy," we have a column showing the number of vagrants found in each of the police districts. It would seem that the total reported in 1866 was 621; in 1867, 462; in 1868, 448; and in the last return, 547. These figures do not appear to bear out my statement, unless qualified with the explanation that I have myself offered, and the correctness of which I think I can vouch for, namely, that great diversity of practice exists in reporting vagrants in different constable's beats. As far as my experience goes, there is a steady flow of vagrants betwixt Aberdeen and Dundee, and Dundee and Aberdeen, a constant flux and reflux of vagrants between those two points.

921. Have you any suggestions to make on the subject, with a view to reducing that evil?—The subject is a very difficult one; and I think that there is constantly pressed upon the attention of the Lord Advocate for the time being, the necessity for passing some Vagrancy Act for Scotland, some more stringent Act than exists at present.

922. It has been suggested, I think, by some persons, that some check might be put upon that by employing members of the police force in the capacity of inspectors; has that view presented itself to you, and do you think it desirable?—I understand you to suggest that the police might be made relieving officers *quâ* vagrants; I think it is quite possible that some such suggestion or some modification of that idea might be adopted with good effect; and I have seen a suggestion which commended itself strongly to my own mind, namely, that there should be pass tickets or journeying tickets issued to vagrants passed from station to station, and that at each station some means should be afforded of making them work for a meal before the relief was afforded, at a stone-yard, for instance, or something of the kind; I think it would not be impossible to deal with the evil, and it is a growing evil. I believe it is understood by the sheriffs that a large portion of the crime of the country is committed by the vagrants.

923. What is your experience of the effects of the present state of the law on the people; in the first place, do you think that the paupers themselves are better off under the present law than they were before, judging from any information you can get on the subject?—From all I can gather, they certainly are not better off; I think that what I may call the undeserving poor are better off, but I do not think, from all I can learn from persons in whose observation I have confidence, that the deserving poor are better off or perhaps so well off.

924. Have you heard any expressions of opinion from the pauper class as to whether they consider themselves better or worse treated by the present managers than they were formerly by the managers existing before the new poor law?—I have here a letter from the minister of the parish of Benholme, a very well-informed man, in which he expresses himself on the very point on which you are questioning me. It is not legally the best evidence, but if the Committee will allow me to read an extract from his letter, I think it would be well that I should do so.

925. Mr. *Ellice.*] How long has he been minister?—He has been a minister since the disruption, that fixes the date; since 1843.

926. My reason for asking the question was, whether

Mr. *H. Scott.*

8 March 1870.

whether he could have experience of the time anterior to the passing of the Act?—No, he could not.

927. *Chairman.*] He was a minister in 1843, in the parish of Benholme, and is so now?—Yes; he says, "As to the comparative condition of paupers under the old system and the present, I am of opinion, from my own observation, and the testimony of others not paupers, that it was better before the legal assessment than now; besides the allowances made by the Kirk Session (which seem to me to have been much the same, perhaps better, if the depreciation in the currency be taken into account), paupers then received in addition not a little in one form or other from private voluntary charity, but now all such sources for eking out their allowances have been almost entirely dried up; paupers themselves, too, who have had experience of both systems, have told me that they were formerly much better off under the old than they have been under the present system; that they were enabled to live more comfortably, and besides that they were more carefully looked after, and more kindly treated by the elders than they have been by the inspectors." I read that extract from the observation of a very well-informed man; he speaks on the general subject also; he says that according to his observation the rates seem to him to be paid with a grudge, and the allowances taken with a grumble.

928. Mr. *Orr Ewing.*] Would you propose to go back to the old system?—No; I have already said I do not think that you could turn the course of the stream now.

929. Circumstances have changed greatly since then?—Circumstances have changed; I do not think that you could do without a poor law.

930. *Chairman.*] I presume you do not mean to deny that there was a poor law in 1843?—Certainly not; but I am speaking of the poor law under which we were at this present time.

931. You are aware that the Poor Law of 1845 is the same in principle with what was the law before then; the principle in the Act of 1845 being that all destitute persons unable to support themselves, are entitled to relief from their neighbours; that principle obtained before 1845 as well as since?—Yes.

932. Then it is only the machinery that is changed by the Act of 1845?—Yes.

933. Do you think that that machinery has created a belief in the mind of the pauper of an absolute right on his part to claim relief?—Yes.

934. Do you think that an objectionable feature of the Act?—Yes.

935. Do you think it desirable, therefore, while retaining the principle of the infirm and unable having relief, to alter the machinery so as to bring it back to the state of matters before 1845?—I think it would be most desirable.

936. Mr. *Ellice.*] Are you not aware that, previous to the present Act of 1845, a pauper had a direct legal right by appeal to the Court of Session to compel a parish to relieve him?—I understand that he had.

937. And you know that by the Act of 1845 that right was taken away by the interposition of the Board of Supervision, without whose consent now a pauper has not that legal right?—Yes, I understand that to be the case.

938. Mr. *Orr Ewing.*] The machinery, prior to the Act of 1845, for managing the poor of the parish was the Kirk Session?—Yes.

939. Is that the machinery that you consider should be restored, according to the Chairman's question, for the management of the poor?—I am not prepared to say that that machinery could now be restored if your question refers to the Established Kirk Session.

940. Then what machinery do you think should be instituted instead of that to carry out the Chairman's suggestion?—It is a very difficult question for me to reply to.

941. I suppose, then, your answer meant, that if such a machinery could be instituted, you would approve of it, but that no such machinery could be instituted?—I do not at present see the machinery that could be instituted, but I have a strong impression that the working folks should be exempted from the payment of poor rates. I have a strong objection to small incomes being taxed for poor rates; and I am sure that the taxation of the small incomes of working men under the Poor Law Act has operated very strongly to induce them to take up the notion that they are positively losers unless some member of their family be benefited by the rates.

942. That may be; but the question put by the Chairman was, whether it was not the machinery for managing the poor that failed, and whether it would not be better to restore it to what it was prior to 1845?—I did not understand from that question to which you allude that the Chairman pointed to the restoration of the powers of the Kirk Session of the Established Church; if I had so understood it, I should have replied that it would be quite impossible.

943. *Chairman.*] What I was rather pointing to was this: an honourable Member had called your attention to the fact, that before the Act of 1845 the pauper had a right of going to the Court of Session and claiming relief by that legal machinery; that machinery has been taken away, but there has been another machinery substituted, namely, that of the sheriff; has not that had the effect of giving the pauper practically a greater leverage on the rates than he had formerly, and the power of establishing a more distinct and peremptory right than he had under the old Scotch Poor Law; and I wished to know whether you would consider it desirable or not to abolish the jurisdiction of the sheriff in the matter of the poor law?—I think that the jurisdiction of the sheriff might be abolished without any detriment.

944. Mr. *Orr Ewing.*] And would you substitute for that the Court of Session?—I have gone in for strengthening the hands of the Board of Supervision, and I think it quite possible that that duty might with great propriety be left in their hands, if the Board be strengthened after some such fashion as I have pointed out.

945. *Chairman.*] At present the absolute right to put a man on the roll is in the discretion of the sheriff, and not of the Board of Supervision; but the quantum of allowance to be made is a matter with which the Board of Supervision can interfere; that is to say, if a pauper is refused relief by the inspector, and that refusal be indorsed by the parochial board, the pauper may then go to the sheriff and get a decree that he shall be put on the roll?—Yes.

946. If the board give him an insufficient aliment, then he cannot go to the sheriff, but to the

the Board of Supervision, who must say whether the aliment should be increased?—Yes.

947. Would you not think it better, if the jurisdiction of the Board of Supervision is to be retained at all, that they should have full jurisdiction on both those points?—Yes.

948. Mr. *Orr Ewing.*] From your experience in dealing with the Board of Supervision, you have perfect confidence in the manner with which they would deal with such questions?—I have; but I should always qualify the statement by reference to what I have already said in my examination, that I would add to the Board of Supervision a medical member, and I would also add a legal member; and I would have no unpaid members, because I think if more be thrown upon them, they will have ample work; and I would have all their proceedings in public.

949. But with these alterations which you suggest, you highly approve of the Board of Supervision?—I highly approve of the Board of Supervision; I would strengthen its hands in every way; I do not see how such an extensive system as the Poor Law in Scotland could be carried out without a central supervising board.

950. *Chairman.*] In what direction do you consider the influence of the Board of Supervision to be beneficial, as restricting lavish expenditure, or as enlarging the niggardliness of the local boards; for which of the two objects do you think that the existence of a Board of Supervision is required?—I think that the board is necessary for the purpose of establishing a uniform system of administration of the poor law throughout the country; and without a board or some central authority of the kind, I do not think that that could be obtained; as regards the influence which such a board would have on parochial expenditure, I do not think that, judging from my own observation, they have had in our own parish any very great effect, either in one way or another.

951. The fact is that ever since the existence of the Board of Supervision our expenditure on the poor has gone on increasing, and latterly has gone on increasing at a very frightful ratio?—According to my observation it has.

952. The expenditure as reported in the last report of the Board of Supervision is fast approaching to a million?—Yes.

953. Starting from 250,000*l.* in the year 1844?—Yes.

954. So that the Board of Supervision has had control whatever as against the increase of expenditure?—I think that it has been powerless to stem the ever swelling tide of the expenditure.

955. Then, for that purpose, its existence has been useless?—For that purpose; but I do not in anywise attribute to them the fault.

956. You also say that you wish the Board of Supervision to be strengthened for the purpose of securing uniformity; but I understand you that, *de facto*, the Board of Supervision have utterly failed in creating any uniformity whatever throughout the country?—That is my observation, based upon the facts that I have already stated.

957. Yet you think it desirable to strengthen the hands of a Board that has failed in the two great objects of moderating expenditure and creating uniformity?—But their course might be more clearly mapped out to them under a change of system. If they had not thought themselves competent in former times to directly interfere, they might be required by law to do so henceforth. My suggestion would contemplate such powers being placed in their hands.

958. Mr. *Orr Ewing.*] I understand you to state that you do not consider that the increased expenditure in Scotland in maintaining the poor is at all to be attributed to the management of the Board of Supervision?—I think that it is *post hoc*, not *propter hoc* altogether; I do not think that they have been able to stem the tide, but I do not say that the Board has led to the expenditure.

959. *Chairman.*] I presume that you would be of opinion that the establishment of that Board of Supervision was for the object of controlling and rendering uniform the expenditure?—I take that to have been one of the objects.

960. Then, if that Board had been properly inspired with the view that that was its duty, when it found that it was unable to effect those objects, should it not have applied, and has it not failed in its duty in not applying, to Parliament for greater powers to enable it to stem that expenditure, and to secure that uniformity, those being the objects for which it was created?—I think that there may have been a failure in that respect.

961. Do you think that a central board remote from the locality, and therefore ignorant of the circumstances of the individuals to be relieved, are better judges of the mode of management than the local boards themselves?—I think that the Board of Supervision might itinerate, or that it might move about somewhat after the fashion of justiciary courts.

962. I presume that even if they were to itinerate over the 800 parishes of Scotland, they could hardly get more than a superficial view of each locality, and all the information they could get would be through the eyes of the local authorities?—Certainly, to a certain extent.

963. Do not you think that it would be a better system to entrust the management of the poor in each district to the persons in each district who know them and feel interested in looking after them?—If you could institute any system of keeping up anything like unity of principle in the administration of the poor law, you would of course do away, so far, with the necessity for a board invested with powers for the purpose; but I do not very well see how, without such a board existing, you could bring about that object.

964 At present the poor law is administered parochially?—Parochially.

965. Is it not sufficient to leave to the authorities of each parish the management of the poor of that parish?—They practically manage the poor at this present moment, but they are not autocrats in their own empire, they are subject, as I think properly, to check and control, both by the Court and by the Board of Supervision.

966. That is to say, that if a pauper comes before your Board and claims relief, and if you the local authorities are perfectly cognizant of the fact that that person's life is such as to disentitle him to any relief from his neighbour, you still think it desirable that your Board should be put under the orders of a central Board in Edinburgh, who should be able to order the relief which you refuse?—That is in one department of poor law administration; I say in reply to that, unhesitatingly, that the parochial board has by far the best opportunities of forming its opinion.

Mr. *H. Scott.*
3 March 1870.

967. It has the best opportunities to judge of the character of a particular individual, and his fitness for relief?—Yes, most decidedly; but at the same time parochial boards are mortal and fallible, and it would not, I think, do to leave them wholly uncontrolled.

968. Is not the central board fallible?—The central board is fallible also; but when you approach such high latitudes you suppose there is a more serene atmosphere, and that they may be able to judge at any rate free from some of the biasses that might affect the local board.

969. Do you not rather use that argument with a view which you have already indicated, namely, that the administration of the poor is a national question, and should be dealt with out of national funds, and that, therefore, there ought to be a central authority to control the management of these funds, which are collected centrally?—It has not entire reference to that.

970. To some extent it has?—To some extent it has.

971. I presume that, as a matter of uniformity, the administration of the Poor Law would be more important when it was supported by a national rate than if it was left to be dealt with parochially?—Yes.

972. Because it does not matter to parish A. how parish B. manages its affairs as long as parish A. manages its own satisfactorily; but if there was a common fund there would be a common interest that the administration should be uniform?—Yes.

973. Therefore, the central authority which you point to is rather connected in your mind with the project of substituting a national for a local rate?—It has partial reference to that.

974. Mr. *Orr Ewing.*] I understood you to approve of the Board of Supervision as at present constituted?—I have said frequently that I would strengthen the hands of the Board of Supervision with a view to bringing about a more uniform administration of the Poor Law; and I have pointed out several respects, which I thought important ones, in which I think they have failed to arrive at that uniformity.

975. I mean that I understood you to say that you would approve of the Board of Supervision, even though the present system of local rating was continued?—I would approve of a central board or of a central authority, call it board or call it individual. Perhaps it may be that I am somewhat biassed by an old official experience in India, where the district officers were in all cases subject to control and supervision, and the review of their proceedings by central or higher authorities, but I do not see that local boards could be left wholly free without any control or check.

976. *Chairman.*] You have indicated in your evidence that the poor were better cared for before 1845 than since; now before 1845, though there may have been a right on the part of the pauper to go to the Court of Session, practically it was such an expensive remedy that it was scarcely ever resorted to; and therefore, practically the relief of the poor was left to the local managers, who were then the heritors, and the Kirk Session; I was not suggesting that we should return to that machinery exactly, but to some machinery which left the management in the local people; have you ever turned your attention to the question, as to how far the management of the poor being left in the hands of the people who know them best, was not the reason of the poor being better cared for then than they have been since?—I have not considered that portion of the subject.

977. Mr. *Fordyce.*] Are there not some parishes of Kincardineshire, in which there is no legal assessment?—The parish of Garvock raises its funds by a simple voluntary contribution made amongst ourselves, the heritors, and does not in that respect carry out the legal assessment.

978. *Chairman.*] That is the parish that is charged at the lowest rate, I see, in the whole county?—Yes.

979. And there you assess yourselves, as was done under the old law of voluntary meetings of the heritors to supplement the funds necessary for that purpose?—Yes.

980. Mr. *Orr Ewing.*] And how do you manage the administration of the relief; is it through the Kirk Session?—No, we are obliged to appoint an inspector.

981. Is he the parochial schoolmaster?—No, he is not the schoolmaster; he is a bank agent in the village of Laurence Kirk, in an adjoining parish.

982. But who are the members of the board of Garvock?—The heritors are members *ex officio*, and I think that we annually elect a few of the farmers.

983. Do the ratepayers elect them?—You can scarcely say the ratepayers, because the heritors make a voluntary contribution, and it is only in one or two instances, that the heritors deduct from their tenants their proportion of the voluntary assessment.

984. Has the clergyman of the parish been a member of the board usually?—I think he has.

985. Have you any dissent in that parish?—The parish of Garvock is quite an elysium of a parish. I should mention that there is no public-house in it; and there is no place of worship other than the Established Church, and in many respects it occupies a very exceptional position.

986. I suppose if there were a union of the three Presbyterian churches, we might be somewhat hopeful of returning to the primitive state that we were in previous to 1845?—I do not think that that would be at all against it.

987. *Chairman.*] May I ask you, what the state of the paupers is in this elysium of Garvock; are they better cared for, or are they in a more happy and contented state there than in the parish of Benholme?—In reply to that question, I can give you details of the handful that we have there, and what they receive.

988. I see by the table which I have before me, that the valuation of Garvock is 6,121 *l.*, the population 458, and the expenditure on the poor, 96 *l.*?—Yes.

989. Have you the number of paupers?—We have apparently nine paupers who receive 71 *l.* 2 *s.* yearly in relief; one gets 6 *l.* 10 *s.* a-year, another 5 *l.* 4 *s.*, another 5 *l.* 8 *s.*, another 9 *l.* 6 *s.*, another 6 *l.* 15 *s.*, another 5 *l.* 8 *s.*, another 9 *l.* 1 *s.*, and another in the poorhouse of Aberdeen is charged for at the rate of 19 *l.*, and one receives 4 *l.* 10 *s*; that exhausts the list of Garvock paupers.

990. Mr. *Fordyce.*] How is the relief distributed?—It is distributed by the inspector; we have an inspector who receives only 5 *l.* a-year, for his functions are not very heavy.

991. *Chairman.*] Then in the parish of Garvock

ock your paupers are only about two per cent. the population; is there any reason why the umber of paupers is so few in that parish. ny special reason why it should be so much elow the average of the country?—There are houses in Garvock that could contain pau-ers; the only houses in Garvock are those that re absolutely required for the labouring man out the farms, no other houses could possibly xist there; there could be no demand for them. nd nobody could pay for them, either for putting em up, or inhabiting them; and if a man reaks down in Garvock he must just gravitate wn to Johnshaven, in the parish of Ben-olme, where he will get a room at a small rent, he will gravitate to Montrose, or to some ace, in short, where there are rooms, or small uses to be had.

992. Then there would be special circum-ances in the parish of Garvock to account for is limited proportion of paupers?—I think there re.

993. Mr. *Orr Ewing.*] But if a pauper has ravitated down to any of the places that you ave mentioned, he would be chargeable upon arvock, which was his place of settlement, ould he not?—No, the common effect would e this; when he ceases to be fit for the hard ork of a farm, he does not become a pauper. Ie cannot do the hard farm work (for it is very ard work); but though he can no longer work pair of horses and so on, he does not become pauper for the next 10 years; he may sustain imself, only he cannot sustain himself in that par-cular occupation; it requires a vigorous man to arry out the farm work, and only vigorous men an be kept by the farmers' men. Farming is a ard calling now, and they can only employ vigo-ous men, and it is only the vigorous men that an occupy their cottages, because the cottages are imply part of the working plant of the farm; hen the man when he begins to get a little tiff in the limbs (they get rheumatism very oon in our part of the world), goes off to a town r a large village, and he works away well nough at odd jobs for some years, and then he ives way, but by that time he has got a residen-ial settlement in Benholme, for instance, because e has come into the village of Johnshaven; hat is a point that I complain of very strongly.

994. But upon all farms there are other ser-ants required besides ploughmen?—You require cattle-man, but a cattle-man will not be required nless there are a good many beasts. You do not equire other servants than the horsemen as they re called, and the cattle-man; the horsemen ork the horses, and the cattle-man looks after he cattle.

995. *Chairman.*] You were complaining of the aw of settlement, will you tell us your views on hat point?—I think that the law of settlement eads to a great deal of very heavy expenditure n litigation between parishes.

996. Then would you propose to abolish the aw of settlement, or to modify it?—I think that he law of settlement should be modified.

997. In what way?—I think that longer terms hould be required for acquiring a residential ettlement. I do not think that a parish should e liable to take on a person for the remainder of is life, because he has resided four years in it.

998. Five years is the term now prescribed?—Well, there is a curious anomaly in that five years' equisition; you may lose your settlement by being out of a settlement four years, I think; but you can only acquire one by remaining five.

999. You lose it by being out four years and a day, and in that case at present the law is that if a man has lost his industrial settlement he does not acquire a new settlement by that residence of four years and a day, but he goes back to his birth settlement?—Yes.

1000. Now, do not you think that the great evil which we have to complain of in the law of settlement, that a man may lose his settlement without gaining another one?—I think that is an anomaly.

1001. Do not you think that if the present system of settlement be retained, a man should not be allowed to lose a residential settlement until he has acquired another residential settlement?—I think it would be equitable.

1002. That would be an improvement upon the present law?—I think it would.

1003. Do you not think that if the law of settlement were abolished altogether, and the man were relieved wherever he fell destitute, that would be the most equitable way throughout the country?—Might not that lead to the establishing of cordons round a parish to prevent a necessitous person coming in?

1004. I am supposing that if a man falls destitute he is relieved in the particular parish where he happens to be, irrespective of how long he has been there; would it not be a better law to say he shall be relieved where he falls destitute; it would work equitably throughout the country eventually, and there would be no inducement then for a man to move from one part to another, or to be kept out from one part more than another?—The effect of that would be that a person having to leave Garvock because he was not strong enough for farm work, and having to come down to Benholme, Benholme would have to support him to the end of his life. It would rather intensify the evil, I think.

1005. But, as a matter of fact, you have just now stated that, under the present law, when a man is unfit for rural work, he does gravitate to Montrose or Johnshaven, in Benholme, and requires a residential settlement, and becomes chargeable in those places?—Yes.

1006. Then the change which I suggest would not alter that state of things?—He becomes relievable by us; that is to say, by the town or by the village, provided that he has been five years in industrial residence; but, under the system that you point to, he would become immediately liable without any period of residence.

1007. But it would not increase the absolute number of paupers over the country?—No.

1008. And if you had a system of national supplementing of the rates, the thing would work equally over the country, and you might dispense altogether with the law of settlement, might you not?—Yes.

1009. The absolute number of paupers are, I take it, a pretty constant quantity?—Yes.

1010. The law of settlement makes a greater number of paupers become chargeable in certain places than in others?—Yes.

1011. But I suppose that a man who was born in the parish of Garvock, gets a residential settlement in Johnshaven, and then loses it by going to Montrose; not living in Montrose long enough to gain a settlement, he would then go back to Garvock, and be chargeable upon it?—Yes.

Mr. *H. Scott.*

8 March 1870.

1012. But if he were entitled to relief in the parish in which he became destitute, irrespective of settlement, Garvock would benefit *pro tanto*?—Yes.

1013. And would not that operate as an equitable adjustment of the whole amount of pauperism throughout the country?—Ultimately I have no doubt that it would have an effect in that direction.

1014. Then do you not think that such a change of the law would be more beneficial than any modification of the law of settlement; you would then get rid of all legal fights to ascertain where a man has settled?—I think that that would be most desirable, because the parishes are most grievously punished at present in that respect.

1015. By doing away with the law of settlement, and giving a man relief in the parish where he happened to fall destitute, you would wipe out the whole of that expenditure?—You would wipe out the whole of that expenditure; you would cut the Gordian knot, in short; and I cannot conceive a greater hardship than parishes are now subjected to in resisting settlements. There have been some conspicuous cases in our own county of parishes being mulcted of large expenses through resisting a settlement; and then you are obliged to resist, unless you mean to haul down your flag every time you are attacked.

1016. Mr. *Orr Ewing.*] It would remedy that evil, would it not, if the Board of Supervision had the power of settling all such disputes?—It would to a great extent.

1017. I understand that your own opinion about the law of settlement was, that a period of five years, necessary for acquiring a residential settlement under the present law of settlement, should be increased rather than diminished?—That was in reference rather to a particular pressure of the present law on the villages and towns. But in regard to a suggestion of a totally different character which has been put before me, I certainly think that if it were combined with a national rate that plan would be much better.

1018. Then your opinion is, that under the present law, rather than that the number of years' residence for acquiring a settlement should be decreased it should be increased; if the suggestion of the Chairman is followed, and we have a change of the mode of rating, getting a certain portion of the funds for the support of the poor from an income tax, or the Imperial Exchequer, in such a case you think that the law of settlement should be done away with?—Yes.

1019. But not if the law continues as it is?—Not if the law continues as it is. I think there would need to be some such proviso connected with it.

1020. *Chairman.*] But if jurisdiction were given to the Board of Supervision to act as supreme arbiter in all cases of settlement, you would still have the expense of proving a settlement, it would be only shifting the tribunal and not removing the expense?—The reference to the Board of Supervision, I take it, would not be a costly one.

1021. You would require to have the same investigation to satisfy the Board of Supervision as to where a man's settlement was?—You would have these preliminary steps, no doubt, to take, but according to the system which my observations pointed to, it would not be anything like so expensive a process as going to the Court of Session.

1022. Is not the principal expense in these investigations the ferreting out the evidence and ascertaining where the man's last settlement was?—As far as I can gather, a very considerable expense is incurred in paying the lawyers in Edinburgh in carrying the cases through.

1023. That may be a large item, but is not the great bulk of it the gathering of witnesses from the country to speak to the facts, and investigating and hunting up the records of where the man lived?—Undoubtedly.

1024. That would still remain even though you made the Board of Supervision arbiters?—But had you an itinerating court, you would bring the tribunal nearer to your parish, and something of that expense might be saved.

1025. But how could you save that, supposing that a man has been travelling over the country, and you cannot ascertain where he really had a settlement, that itinerating court would have to travel all over the country, and the expenditure would be much the same then as it is at present?—I am supposing that the court sat at some central point to investigate the cases in Benholme and Garvock, say, once in six months.

1026. You do not think that, under the present system, to change the law of settlement would be such a relief altogether as to make it the most advisable plan to adopt?—I think that the abolition of the law of settlement would certainly have a very great effect in checking this expenditure.

1027. With regard to the question of a professional auditor, an honourable Member has requested me to ask you as to whether you are aware that systematic frauds have been perpetuated, extending over a series of years, in the Canongate parish of Edinburgh, although checked by a professional auditor, and that the discovery has just been made by non-professional members of the board, of defalcations in that place?—I think I have heard it stated that that was the case; but I may be allowed to state that my suggestion was coupled with another suggestion that security should, in all instances where collectors or inspectors intromitted with parish funds, be taken from such officials.

1028. Mr. *Fordyce.*] Do you find illegitimacy to be a very fruitful source of pauperism in your county, and have you any suggestions to make on that point?—I find it to be a very fruitful source of pauperism. I do not think that at present we have quite sufficient checks upon it. I do not know whether it would be a workable suggestion or not, but it has occurred to me that in case of women out of wedlock, the law might require that pregnancy should be registered by the registrar of births, deaths, and marriages. The illegitimate birth has to be registered, and the sex of the child, and the fact of its being an illegitimate child, and the name of the mother; and, in practice, the name of the father is also added by the registrar. I do not think it would be a very great stretch to go a step further, and require not merely that the birth, but that the pregnancy should be registered.

1029. *Chairman.*] At what date; how would you ascertain the fact?—I will not attempt to go into the details, but I think that it might be made requisite, and that the registrar of births should have it in his power to hand an extract from his register to the inspector of the poor.

1030. At what period of gestation would you have

ave the matter registered?—That is a question o which I am not at this moment prepared to ive an answer. I am aware that the question hich you have put points to a great difficulty, ut I do not think that it would be impossible. he fact of the matter is, that the parishes are onstantly called upon to support women during onfinement, and children born illegitimate, in egard to whom the father, though known, can-ot be got at, because as soon as he saw that there as a prospect of his becoming the father he ecamped, left the country probably, or took a ituation in a distant part of Scotland. What I ant is, that there should be some little power ut in the hands of an inspector of poor to obtain ecurity against the decamping of a man in such case without providing for the expense of the onfinement.

1031. I see your object; but the question hich I want to point your attention to is this: ho is to be the judge of whether a woman is i that state or not? You are aware that some f the ablest medical men have not known that patient was in the familyway until the act of arturition has taken place?—I am aware of iat; but I do not think that it would be impracti-ible to get the fact registered in a very large ajority of cases.

1032. I presume you would accompany the iactment with a penalty on parties who did not gister?—No doubt.

1033. But very often the woman herself ould not know till a late period whether or not ie was pregnant; and it would be hard to in-ict a penalty on persons for a matter which could not be within the knowledge of the persons themselves?—I am aware that there are difficulties, and I premised my statement by saying that I could not be quite sure that it would be workable, but it is a suggestion which has occurred to me, and which I have discussed with both medical men and a variety of well-informed persons, and they do not think that it would be wholly impracticable.

1034. You want to get it done at a time which would prevent the decamping of the putative father?—Yes.

1035. But the putative father would know as soon as the mother herself whether she was in that state or not, and would still decamp?—He would scarcely know so soon; I think that in a great many cases, at any rate, that it would have the effect that I try to arrive at.

1036. Mr. *Orr Ewing.*] Do you think that illegitimacy has increased greatly in your part of the country of late years?—I have a Table here, which, if the Committee will allow me, I will hand in, of the illegitimate births in the parish of Benholme during the last 14 years.

1037. You cannot go further back than that?—I cannot go further back, but they represent a per-centage of 12½ per cent. of the whole births during those years. In 1855 the total births were 43, the legitimate births being 38, and the illegitimate five. These illegitimate births do not include births legitimatised *per subsequens matrimonium*; those are legitimatised by the law of Scotland. For the other figures I will refer the Committee to the Table.—(Vide *Appendix.*)

Friday, 11*th March* 1870.

MEMBERS PRESENT:

Mr. Anderson.	Mr. Gordon.
Sir Robert Anstruther.	Mr. John Hamilton.
Mr. Armitstead.	Mr. Loch.
Mr. Crauford.	Mr. M'Lagan.
Mr. Ellice.	Mr. Miller.
Mr. Orr Ewing.	Mr. Arthur Peel.
Mr. Fordyce.	Sir David Wedderburn.

EDWARD HENRY JOHN CRAUFURD, Esq., in the Chair.

The Rev. James Bisset, D.D., called in; and Examined.

Rev. *J. Bisset*, D.D. 11 March 1870.

1038. *Chairman.*] You are the Minister of the parish of Bourtie in Aberdeenshire?—Yes.

1039. How long have you occupied that position?—Since 1826 I have been in the same parish.

1040. I believe you are chairman of the Parochial Board of the parish?—Yes; I have been chairman of it ever since the new law was passed.

1041. And have you, during the whole of your incumbency, paid great attention to the matters of the Poor Law and its administration?—Practically the whole management of the funds and of the poor themselves was in my hands before the passing of the new law, and since that time there has been no desire on the part of any of the heritors or authorities to interfere with the management continuing as it was before.

1042. How is your board constituted at present; what is the number of it?—We have just the minister and elders of the parish; in other words, we have no elected members.

1043. You have not yet in any way adopted the machinery of the new Act of 1845?—Not in any respect.

1044. What is the population of your parish?—It varies from 500 to 600. I may mention, however, that being a small proprietor in the neighbouring and much more populous parish of Inverurie, I have been in the habit of occasionally attending, as a member, the meetings of the Parochial Board there. On the north side, also, the late clergyman happened to be several times in very bad health, and the temporary charge of the parish, and, among other things, the noticing the condition of the poor in that populous parish were put into my hands; in other words, I supplied the clergyman's place during his absence. As a heritor in the parish of Inverurie, I have been in the habit of occasionally attending when requested; and on the other side of me, owing to what I have mentioned already, the not unfrequent absence of the minister of the parish, the management of that parish and, of course, the dealing with the funds for the poor, and so forth, were during his absence in my hands. So that, practically speaking, I may say that I know as much of these two other parishes and thei condition as I do of my own.

1045. What parish is that in which you sup plied the place of the minister?—The parish o Meldrum.

1046. Then you are practically acquainte both in the parish of Meldrum and in your ow parish of Bourtie, with the management of th funds for the relief of the poor, and you hav also had occasional opportunities of observin the working of the law in the parish of Inveru rie?—Yes, it is a Royal burgh as well as parish.

1047. Inverurie is partly burghal and partl landward, that is to say?—Yes.

1048. In these parishes of Meldrum and Inv rurie has the Act of 1845 been adopted?—I both it has; I think I ought to say that in th parish of Inverurie there was a great unwilling ness on the part of the people to go into the ne scheme, and it was precipitated by the strang wish of the principal heritors of the paris against my most earnest remonstrance, and the have bitterly regretted it since, because th general tendency of feeling among the farme and others was to entertain a great apprehensio of the consequences of adopting it, but the could not help themselves.

1049. The parish of Bourtie, I presume, purely agricultural?—It is purely agricultural we have not even a village, or a public-house, a drunkard in it.

1050. Will you describe to the Committe what is the system of management in the paris of Bourtie?—It is just exactly that which it wa before the passing of the new law; in oth words the people who come to the House of G on Sunday, give their alms there, and these co tributions have sufficed, except on, perhaps, son extraordinary occasions, when I have mention to the heritors that we were rather pressed. A such times they have always said, "Just dra what you like," and they have always been mo generous in that respect, that they just give wh we suggest to them.

1051. Besides the collections at the churc door, and these occasional supplements from t heritor

heritors, do the farmers contribute anything in the way of giving meal and aliment to the poor?—They have a very good kindly disposition towards them. I am sure that they are all inclined to be friendly to the poor.

1052. I want to know as a matttr of fact what are the sources from which the poor in your parish get support?—1st. Interest on a few hundred pounds saved from the collections in former days, or bequeathed; 2nd. The free-will offerings at church; 3rd. The voluntary grants made by the landholders.

1053. You say the population is from 500 to 600; what would be the average number of paupers in the parish?—I think about 10.

1054. Mr. *Loch.*] What is the area of your parish?—I think that it is about 5,000 to 6,000 acres. The population has fluctuated and rather gone down from the enlargement of farms.

1055. How many heritors have you in the parish?—We have four heritors, all most kindly disposed to do what is suggested to them as being becoming or right.

1056. And they contribute money in aid of the relief of the poor?—When they are requested to do so. Of late years I have annually requested them. I had occasion to do so some 15 years ago, and that occasion passed away; the necessity has now returned owing to a temporary exigency, but I am hopeful that it will pass away again.

1057. Mr. *Miller.*] Is yours an agricultural or pastoral parish?—It is agricultural.

1058. Do the farmers adopt the bothy system there?—There is such a thing as a bothy within the parish; but it is on the farm of one of my most respectable farmers, who pays the greatest possible attention to the preservation of good order. I have heard many very severe things said about the bothy system; it is just like other systems; if it is not carefully managed it produces many evils; but in this case the farmer in the first place pays great regard to the moral character of those whom he engages, and in the second place assists them in every way by perhaps some religious intercourse with them, such as reading a portion of Scripture and other things of that sort; and if I were asked by this Committee what my opinion of the bothy system is, so far as I have seen it, I can only point to that one instance at present, but there were other cases of it which occurred before. I am not prepared to draw that wide line of distinction in regard to morality and immorality between those who are in bothies and the rest of the world, that I have heard other witnesses have laid down.

1059. But I understand you to say that there is only one bothy in your parish?—At present; there were formerly more.

1060. Mr. *Loch.*] How many tenants are there in your parish?—So far as I recollect, large and small, there are from 60 to 70.

1061. And you say that they are very well disposed towards the poor?—Extremely well disposed.

1062. Do they ever contribute money towards their support?—They come occasionally to our church, though Dissenters now, and they are most kindly disposed every one of them.

1063. Then is the Committee to understand from that answer that they are kindly disposed, but do not give their money?—They put in their money when they come; perhaps they put in 5 *s.* or 10 *s.* when they come to worship in the church to which they do not belong. I say to them, "It is a good thing for you, and it is a good thing for us, that you should show your face in the House of God, the National Church;" and they are all quite willing to do so occasionally, so that with 5 *s.* from one, and 2 *s.* 6 *d.* from another, and sometimes as much as 10 *s.*, in that way they really contribute to the object pretty nearly as much as if they were steady members of the church.

1064. Mr. *Orr Ewing.*] You have got a Free Church in the parish, I suppose?—No; the Committee may understand that we form a kind of line between Meldrum and Inverurie, in both of which parishes there are Free Churches, and that every one parish in our quarter now is the same as another in regard to Dissent. We had no Dissent before 1843; on the contrary, it so happened that the church was rather better filled for a good many years after that time than before, and then of course the change of tenants since has been going on year by year, and as I say every one parish is now like its neighbour in respect of Dissent; I could not say that there is one better than another, or worse than another, but it is only right to say that we all think together upon many important subjects.

1065. Mr. *Miller.*] And both Churchmen and Dissenters contribute towards the poor?—In that way that I have described, many come to the church and open their purses very heartily and very readily.

1066. Mr. *Orr Ewing.*] They generally attend a Dissenting church, but they come at special times to the parish church, when they contribute to the poor fund?—Yes; I have said to them, "It is your duty to do so, though we have no wish to interfere with what you think a better mode of worship; still at the same time this is the National Church, and I think you should just come and join with your neighbours as you once did before the secession;" and they are all quite willing to do it; and I hope I am not going too far when I mention this to the Committee, that upon one occasion when I had reason to appeal to them to help us in what was known as Dr. Robertson's scheme of endowment, there was not one individual in the parish, whatever his profession, who withheld his hand; we all went together in that.

1067. *Chairman.*] The relief that you give, I presume, is all out-door relief?—It is all out-door relief.

1068. What is the average cost of your poor?—I should think about 7 *l.* each, but they all have houses rent free, and I suppose I may say they all have little bits of cottage gardens.

1069. What would be the amount of money disbursed in the course of the year amongst them from the various sources to which you have alluded?—I think about 60 *l.*

1070. I presume that there is no expense of management included in that?—There is no expense of management.

1071. As to the state of the poor, is that satisfactory?—Of course I hardly think that it is so much so as it once was; we are infected by the spirit that prevails around us.

1072. I mean as compared with the neighbouring parishes with which you are acquainted?—I think we ought to consider ourselves in a satisfactory state.

1073. Are the heritors of the parish all members of your church?—No; two of them are, and two are Episcopalians.

Rev. *J. Bisset*, D.D. — 11 March 1870.

1074. I mean, do they also, as well as the farmers, come occasionally to your church and contribute to the church-door collection?—Well, I can hardly say that they do; they are non-resident, but some of them occasionally appear in church, and they are all friendly and most worthy men.

1075. What is the state of things in the parish of Meldrum?—Both in Meldrum and in Inverurie, to which I have alluded, that is to say, on the north and on the south, it seems to me to be a kind of constant warfare between the inspector and the paupers, the inspector seeking to get off as cheaply as he can, on the one side, and the paupers desiring to be as highly supplied as they can be on the other side.

1076. What is the population of the parish of Meldrum?—The population, I think, is close on 2,000.

1077. What is the average number of paupers there?—I am not sure that I could answer that satisfactorily, but I think between 40 and 50.

1078. Are you aware what the cost of supporting the poor in the parish of Meldrum is?—I am not distinctly informed of that, but it has been an increasing cost.

1079. Could you give the Committee any notion of the cost approximately?—My idea would be from a general recollection, that it would be about 300 *l.* The expense of management, and other things, is very much greater in the assessed parishes.

1080. That would come to an average of nearly 8 *l.* per head in Meldrum?—Yes, but you must make some deduction for medical relief and inspector and collector; we will suppose that there is some 60 *l.* or 70 *l.* to be subtracted for those purposes from the 300 *l.*, if that be an accurate statement.

1081. What is the expenditure for medical relief in your parish of Bourtie?—We just give the medical man a retaining fee, and pay him for whatever work he does besides.

1082. The 60 *l.* which you mentioned includes that item of medical attendance?—Yes, and the session clerk's and the inspector's salary.

1083. Have you a salaried inspector there?—Yes; in other words he is the same individual who is session clerk, and he gets a few pounds in the one capacity, and a few pounds in the other.

1084. Therefore, the amount in your parish, covering the same items of expenditure is 60 *l.*, as against 300 *l.* in the parish of Meldrum?—Yes.

1085. The relative proportion of paupers being about 10 paupers in your parish, and 40 in Meldrum?—That is what was pretty much the case when I used to be in connection with that parish.

1086. Can you give us the figures in the same respects for the parish of Inverurie?—The population there is from 2,700 to 2,800; I believe it has been an increasing population.

1087. Have you any idea of the number of paupers there?—I should think about 60.

1088. That is a partly burghal parish?—Partly burghal.

1089. Are you aware at all what the rates are in these various parishes?—I know very well what they are in Inverurie; it is rather a fluctuating rate; I pay it, of course, every year; it is about 1 *s.* 1 *d.*, half on the landlord and half on the tenant.

1090. Have you had any dealings with the Board of Supervision?—They send down their orders, some of which we remonstrate against as wholly inapplicable to a parish like ours.

1091. And what is the result?—Well, I think they have been very gracious, never trying to force matters too hard upon us when we have explained to them that many of their orders were most unnecessary and inapplicable to such a parish as ours.

1092. Will you state what communications you have had with that Board, and the nature of them?—The first peremptory order that I can recollect was for a most complicated system of bookkeeping; they ordered us to have this book and the other book and to go to a certain place for it, and to pay a certain price for it. That I said I considered most unnecessary in a parish such as ours, where everything was being carried on in the old way, and they did not insist on that. Then I recollect a very peremptory order to build houses for the reception of casual wandering poor, and I remonstrated against that as being quite unnecessary in our circumstances; but in order to meet them so far, I got hold of a kind of cottage already built, which one of the heritors kindly supplied me with at my request. I do not mean to say that I evaded the order in that way, but they held it to be a compliance with the order, though it was not what they had prescribed. But there were many other things of a similar character which we did not adopt.

1093. Mr. *Ellice.*] That is to say, that the Board of Supervision, upon reason being shown, did not insist upon it?—Yes.

1094. Mr. *Gordon.*] And I suppose that what you call orders of the Board of Supervision were mere circulars which would merely be sent to all the parishes?—Yes; but I beg leave to say that I think that that is just one of the great grievances connected with this general Board; it is inherent in its very constitution; a Board sitting in Edinburgh cannot by any possibility have the same knowledge of what is needful or fit in a parish as the local authorities have; and to that I trace not only the vast increase in the expenditure, but also to some extent the very rapid deterioration of the morals of the lower classes. The parish boards in my neighbourhood that are under this law feel that they have always, as it were, a sword hanging over their heads, and hence they do many things that they wholly disapprove of. For instance, a man comes, and knowing that he is a most undeserving individual, they refuse him relief; he goes off to the sheriff, and comes back with a peremptory order. It is thus the parish boards are discouraged. I may say that they are living in a state of fear of the Board of Supervision that something worse might come upon them if they were to resist and to do according to what they themselves believe to be right.

1095. *Chairman.*] In the management of the poor in your parish of Bourtie, do you exercise a discretion in not relieving paupers who you think are improper objects from their bad lives?—We have never had any application that we have refused, so far as I recollect.

1096. Mr. *Miller.*] You were saved from this expenditure which you were called upon by the Board of Supervision to incur, by having courage to remonstrate against it?—Yes.

1097. Mr. *Ellice.*] You used the word "undeserving" as applied to a pauper to whom relief is refused;

refused; will you explain to us what you consider to be an undeserving pauper, he being a pauper?—I do not know that I consider the individual to whom I allude to be in reality a pauper; he only wished to be classed in the body. I was not speaking there of a case in my own parish, but it is a case that I happened to know of. Notwithstanding that refusal, off he went to the sheriff and came back in a very short time with a peremptory order for relief. Now, things of that kind I say not only discourage parochial boards, but they paralyse their action and make them feel that they are but puppets.

1098. What was the condition of that person that was so refused relief; was he able-bodied?—I believe he was. The mention of the case occurs in a letter written by a brother-in-law of mine, a man whose name has lately been pretty well known as the prosecutor in the Overend and Gurney case, Doctor Thom, and he writes to me in allusion to my examination here to-day about such a man; he calls him an infamous loafer, and he says that although he was refused relief by the inspector, he went to the sheriff and came back with a peremptory order. If the Committee will allow me to read Doctor Thom's words, they are contained in a single sentence.

1099. Assuming Doctor Thom's opinion to be that the man was an infamous loafer, on what ground did the sheriff grant him an order against the parochial board?—That is not mentioned. If you will allow me, I will just read his words: "A worthless idler, for instance, would apply to the inspector and was most righteously, and even most mercifully, refused, turning the fellow to the right about; but what was the immediate upshot? The loafing plunderer would return in an hour with a peremptory order from the worshipful authorities."

1100. Was not that a hypothetical case, or did it actually occur?—Before I referred to the letter I believed it to be actually a case reported to me by my brother-in-law, but I now think that your view of it may be the proper one.

1101. *Chairman.*] Then you consider that the discretion of the local boards under the new law is too much fettered?—I do think so.

1102. And that the paupers would be better off if there were greater discretion left in the local boards?—Those who are under the new law feel themselves very helpless in carrying out their own views, because it is a tyrannical power which this Board of Supervision has and exercises, and we are obliged in a manner, directly or indirectly, to submit to them, and especially so where the new law has been brought into operation; and whatever change therefore may appear to this Committee fit, I say it should go in this direction, diminishing the powers of the Board of Supervision and increasing the powers of the local authorities.

1103. Then would you maintain the local authorities as at present constituted, that is to say, the parochial boards as at present constituted by the Act, or would you suggest any modification of their constitution?—That is a part of the subject that I have never been led to consider. Certainly, in the parish of Inverurie where I am a member as a heritor, we all complain that the members of the board are vastly too numerous (I suppose there are 200 members), and it has come to this, that though it was fully attended in the beginning, and there was a crowded room, now the inspector or the minister of the parish has to go round and as a favour beg the attendance of as many as will constitute a quorum.

1104. From mixing with your people as a minister, can you give us any information as to the relative condition of the poor in the two parishes of Meldrum and Bourtie?—I think that ours are comfortable, because the old feeling of good neighbourhood still exists, and the farmers lay themselves out to consider how they can do some little kindness to the poor.

1105. I wanted rather to know what you find to be the feeling amongst the paupers, and what is their condition actually; do you consider that in the parish of Bourtie, where you maintain the old system, the poor are better cared for, or at any rate more contented, than they are in the parish of Meldrum?—I do.

1106. Have you heard from the paupers themselves any expression of opinion on the subject?—Not from the paupers, but several inspectors have told me this, that within six, seven or eight years after the new law came into operation there was great discontent among the paupers, and many of them said, "Oh, for the old times back again;" and that they were much more comfortable when they had not apparently one-fourth of the money given to them than they are now; because compulsion in such a matter as the discharge of a Christian act of charity very much, in my opinion, dries it up at the roots; and those who were compelled to contribute by a rate just withdrew from their old relations with the paupers.

1107. You mean that they expressed the opinion that though they did not get as much money under the old system they had more kindness shown to them under it?—Yes.

1108. Mr. *Ellice.*] That custom of "sorning" has been put a stop to?—I have no experience of that; I think it was a kindly relation between the superior and the inferior which existed formerly. It was a much more marked thing being a pauper of old; it was a decidedly lower class; and the feeling of honest independence, the feeling that a man should not be obliged to any one till the hardest necessity forced it on him, prevented people from seeking relief of old; but all that has passed away, and we are very much now in Scotland I think, generally, as they have long been in England, where it is thought no shame by peasants, and so forth, to take money if they can get it.

1109. Mr. *Orr Ewing.*] Would you propose to go back to the old system?—I am afraid it would be a very difficult thing to do so.

1110. What do you suggest to remedy the evil which you complain of?—I confess that I think the Board of Supervision is armed with despotic powers wholly out of analogy to the general spirit of liberty that prevails in our land. It would have suited a Napoleonic country very well, but in our country it is altogether unsuitable to invest any body whatever in Edinburgh with the power of coming and assessing (for it virtually comes to that) the property of the whole of Scotland, whether for a good purpose or a very uncertain purpose, or perhaps even to do wrong; for I must say that every person that is wrongfully relieved causes very great injury to God's deserving poor; I think that they have a most righteous claim to kind and tender consideration, but that the others are imposters, and do the deserving poor a great wrong.

1111. But is it not the sheriff that has the

Rev. J. *Bisset*, D.D.

11 March 1870.

power of interfering and ordering the pauper relief?—If he be refused, as I said in this case to which I made allusion, he goes to the sheriff, and the sheriff orders him temporary relief.

1112. Then the sheriff is the despot, and not the Board of Supervision?—I am afraid that the one is and the other is also; I think we have too many masters in that respect for the good of the country.

1113. *Chairman.*] The Board of Supervision has this power which the sheriff has not, that the Board of Supervision can order an increase of allowance, while the sheriff can only order the pauper to be put on the roll?—Quite so.

1114. Mr. *Orr Ewing.*] But the Board of Supervision does not interfere unless a complaint is made by the pauper?—That is true, but many complain who have a bad case, and yet they reckon it a good case; and parochial boards have consented often to relieve persons and to increase allowances when they thought it very unnecessary, because they are afraid always of coming to greater grief through the interference of the Board of Supervision.

1115. You would wish that there should be no appeal from local authorities, either to a sheriff or to the Board of Supervision?—I would not like to commit myself to that; I think it was a very unhappy thing in the beginning to give the appeal, but to retrace steps is often very difficult.

1116. You do not wish any alteration to be made; you do not wish the despotism of which you complained just now as being exercised by the sheriff and the Board of Supervision to be exercised by the local authorities?—I think that the operation of public opinion in a parish would prevent the abuse of the powers that must reside somewhere. I would have these powers very much confined to the local authorities. My late friend, Dr. Robertson, who was a Commissioner, told me that my remonstrance against the great change that was proposed had been recorded, and said to me the day before that Commission gave in its report, "Your opinion has prevailed, and I am very glad of it. We propose no change except that every board or every kirk session shall report its whole proceedings year by year to some authority in Edinburgh." Dr. Robertson also said, "The operation of public opinion is so great that any present difficulties or any present anomalies will gradually pass away," and I was very much of that opinion.

1117. *Chairman.*] Did Dr. Robertson consider that the Act which followed on the report carried out its views?—So far the contrary; he was as much astonished as I was when I saw the Act after that strong expression of sentiment. He said, "We have given in our report to-day, or are to do so to-morrow, and we have unanimously come to the conclusion that there should be no change except in a few details, lengthening the period of residence for acquiring a settlement, making it five, six, seven, or eight years," to which nobody would have objected.

1118. Mr. *Orr Ewing.*] You do not approve of a central authority?—It is a despotic authority from its very nature, it must be invested with such grievous powers, and to that I trace the rapid increase of the expenditure; but the money part of it I have never regarded as worth a jot compared with the mischievous operation upon the morals, I may call it, rather, the *morale* of the people.

1119. You have called the Board of Supervision tyrannical, and now you call it despotic; is that because it has a superior authority, or is it because of the manner in which they carry out their authority?—I think that they have carried out their great authority in a wonderfully reasonable way. I have always experienced much courtesy from them; at the same time I think that the evil inheres in the thing.

1120. You mean by tyrannical and despotic being superior or higher?—No, being autocratic.

1121. But you say that they carry out their authority in a very generous and gentle way?—I think upon the whole they do.

1122. Mr. *Gordon.*] You may call it a mild despotism?—Yes.

1123. *Chairman.*] You may have despotisms of various kinds; they may be mild or cruel, they may be oppressive or fairly administered, but they are still despotisms?—Yes; if you are sure of having a virtuous despotism it is the most desirable thing of all.

1124. Mr. *Orr Ewing.*] But you complain of them only as being above you, not as regards the manner in which they act towards you?—They have hardly interfered with us at all.

1125. Mr. *Miller.*] Except in compelling you to provide a house for the casual poor?—Yes.

1126. *Chairman.*] You object rather to the existence of such a board, than to any mode in which they have carried out the powers that they have?—Yes.

1127. Do you consider that the existence of that board has created a stronger right of relief in the pauper than formerly; that it has broken down that sense of independence which existed before, and has benefited the unworthy poor more than the deserving poor?—Quite so.

1128. You say that it has broken down the *morale* of the people; do you allude in that at all to the question of illegitimacy?—There is no doubt at all that that has increased very much; it has doubled at least in my time.

1129. Do you consider that to be in any way attributable to the new system introduced since 1845?—Before that we were all a united and harmonious body, and the lines of communication between all classes of the community were such that each took a kindly interest in the well-being and well-doing of the other. The discipline of the Church, I may observe, for the last 25 years has been a farce. I sometimes think that it would be better not to try it at all.

1130. Mr. *Orr Ewing.*] Then you point to Dissent as being the cause of this change?—Well, I am sure I ought to speak in a friendly way of the Dissenters, because, as I have said, we are all of us on a most harmonious footing; at the same time there is no doubt that the fact of people tearing one another, and abusing one another in controversy, and of such a great authority as Dr. Chalmers proclaiming the Established Church a moral nuisance, must have a prodigious influence upon the minds of the great body of the people; and not he alone, but many other coadjutors of his used every kind of language to make them dissatisfied. I could mention cases even where ministers, before leaving the Church, proclaimed from the pulpit that the poor were oppressed by the heritors of Scotland, and that they ought to have this right and the other right. All these things coming together tended very much to create feelings of discontent as if they were wronged; for as Old Hooker says, "If any man" (much more if 400 or

r 500 educated men) "shall set himself to ersuade the people that they are not so well r wisely governed as they ought to be, he shall ever want a willing audience."

1131. *Chairman.*] Do you not think that the xistence of this Board of Supervision having reated, as you have just said, a more stringent gal right in the pauper to relief, and the feeling hat it does not matter how he conducts himself; whether he cares for himself or not, whether he uts by for his old age or not, but that he may ome, and has the right to come eventually on he Board in his old age, or under any misortune, has tended very much to loosen the norals of the people, and thereby to increase llegitimacy and to remove all check upon it?—Yes, it has all tended one way.

1132. Then you think that to some extent the xistence of the Board of Supervision has had the ffect indirectly of increasing illegitimacy?—I do not know that my logic would lead me to charge he honourable Board with that.

1133. Mr. *Orr Ewing.*] I suppose that the nembers of the Board are not often in your parish?—No; but it is due to the want of the old self-reliance, the old feeling of desiring to be ndependent in accordance with the Apostles saying, "If a man will not work, neither shall he eat." These things were cherished formerly, and they were contented with a very moderate fare compared with what they are now; for what money they get is spent in such a way as would have been called a lavish expenditure in the days of old.

1134. Mr. *Gordon.*] Is there any non-established denomination which has a place of worship in your parish?—None.

1135. Then there is no doubt that before the disruption there was a united management of the poor's fund?—Yes; and that management still continues.

1136. But it is not so easy to have that united management of the poor's fund where there are different denominations prevailing?—No, not where you come under the operation of the new law.

1137. But would it be as easy to maintain the operation of the old law in a parish in which there were other denominations which had churches?—I am afraid it would not.

1138. What is the highest rate of allowance given in your parish?—From 8 *l.* to 9 *l.* in one case, besides paying the house-rent.

1139. Mr. *Miller.*] Eight pounds or nine pounds for the pauper besides his rent?—Yes, or rather her rent; it is over 10 *l.* including house-rent, I should say.

1140. Mr. *Gordon.*] What are the other rates allowed to individual paupers?—We have some of them to whom we give allowances as high as 6 *l.* or 7 *l.* in the year, besides furnishing them with houses.

1141. In the case of the circulars sent to you by the Board of Supervision with reference to a lodging-house, you did conform to that request?—Well I think they knew that what we provided was, in fact, very much the same thing; but they did not, upon the representation being made to them that we should have to keep it empty, the necessity for it hardly ever occurring in our parish, press the matter.

1142. Mr. *Orr Ewing.*] They did not act tyrannically in that case?—No; but *exceptio regulam confirmat.*

1143. Mr. *Fordyce.*] What allowance do you make to your medical officer?—We pay him a guinea a-year as a retaining fee, and pay him for every pauper that he attends, just according to what he may charge, or what may be considered a reasonable compensation.

1144. Would you be in favour of the medical officers being put more under the control of the Board of Supervision than they are at present?—Quite the contrary; I think that the Board of Supervision have a control over our inspectors which they ought not to have; many of the inspectors consider themselves not the servants of the parochial board, but of the central board.

1145. *Chairman.*] And do you find any evil arising from that state of things?—I think it is very objectionable in principle; it is part of the despotism to which I alluded, that they have taken that into their hands and out of the hands of the parochial authorities. You may have good reasons for being dissatisfied with an inspector which you would not like to make known, reasons which would entitle you to remove him, and yet it would be a very difficult thing, perhaps, to come before the public and state them. A man may be given to very intemperate habits, for instance; that is not a fit man to hold that office; but it is a very difficult thing to prove drunkenness, and whether he would be removed or not would just depend upon whether he could represent his case at Edinburgh better than the parochial board could represent theirs.

1146. Mr. *Orr Ewing.*] But supposing that the power was given to the local authority, the same difficulty of proof would arise in that case; you would not have the local authority bound to dismiss a man without the proof being sufficient?—You would not require regularly to libel him; You might tell him, we do not require your services any longer.

1147. Do you think professional men should be placed in that position; how would the clergy, for instance, like to be treated in that way?—We are treated so when they prove charges against us.

1148. You can appeal from court to court against the decision?—Yes.

1149. Might not the local authority be very tyrannical to a professional man, if the power were given to them to discharge a man without any proof?—I think it might be well for the public interest that the inspectors should be more under the local authorities, because as I say they have helped on this prodigality with the national funds, feeling themselves in a position to place the local authorities at defiance almost. It has all tended one way; the great increase of the power of the Board of Supervision, and the great increase in allowances of money for not very wise purposes.

1150. Do the medical gentlemen not perform their duties well?—I think they do perform them well.

1151. Can you complain of the expense that you speak of, one guinea a year?—That is the regular expense, in the shape of a retaining fee, but we pay him for every pauper that he attends besides.

1152. He does work for that payment?—Yes.

1153. Is that an unnecessary expense?—I think not.

1154. *Chairman.*] I understand you to complain that the inspectors in the present state of things are superior to the local boards, that they

Rev. *J. Bisset*, D.D.

11 March 1870.

are independent of them, and can snap their fingers at their orders if they choose?—Yes.

1155. And that you have no power of remedying that state of things, unless you can make out a strong case, and go to the Board of Supervision and libel the man, and have him tried as if he had committed some great offence?—Yes.

1156. I understand you would wish the inspector made the servant of the local board with absolute power in them to remove him, just as any master would remove a servant with whose management he is not satisfied, although the man had committed no act which would render him liable to be libelled, or accused of dereliction of duty; it is your wish to have him a servant under the local board, and under their management and control?—I think that under the old system that was the law, but not in one in a hundred cases was it ever exercised or put into operation. There was a kind of friendly intercourse between the two; the inspector knew he was their servant; he now knows that he is the servant not of the local authority but of the Board of Supervision in Edinburgh, and if he can keep well with them, it is a matter of more importance to him than keeping well with those within the parish.

1157. Have you not known inspectors take upon themselves to disobey the orders of the local authority, or to neglect them?—The tendency I think is that way, from the local authority not being able to control them.

1158. For instance, if you find an inspector a little too free in his relief, giving too much to casual paupers, that could not be a subject of complaint sufficient to enable you to get the Board of Supervision to discharge him?—I think not.

1159. And yet if he were under the control of the local board, his expenditure would be more controlled, and he would know that unless he did meet the views of the local board, he would be discharged?—Yes.

1160. Mr. *Orr Ewing.*] Have you ever had a case such as the Chairman has represented?—No, I know of no particular case; I am speaking of the general tendency. I think that the parochial boards are entitled to elect their inspector, but behave as he may they are not entitled to remove him under the present law.

1161. They are entitled to remonstrate and to appeal to the Board of Supervision for his removal?—Yes.

1162. And you have never known a case in which an inspector conducted himself badly and was found fault with, in which the Board of Supervision did not carry out the wishes of the local authority?—No, I have not.

1163. Therefore the answer that you have given to the Chairman's question is entirely hypothetical?—I have rested all along on the arguments that this feeling of independence on the part of the inspector is one of the main concurring causes that have raised the expenditure of this country to what it has come to.

1164. You mean by that that theoretically it might happen, but practically it does not?—I do not refer to any particular case.

1165. Mr. *Miller.*] That is to say you have not known an inspector to be dismissed, but you know the operation of the power which the inspectors now possess, and your opinion is formed from what you know in that way?—Yes.

1166. Mr. *Gordon.*] I think it was implied in a question put by the Chairman that if the inspector was too profuse in giving relief to casual paupers that would not form a ground of complaint to the Board of Supervision, but I presume you know that if he was too profuse it could be made the ground of accusation to the Board of Supervision?—Yes, I think so.

1167. *Chairman.*] It would not follow that the Board of Supervision would take the same view as the local board?—No, I think that for the first 10 years of their existence they seemed to rejoice because the expenditure of one year was always about 100,000 *l.* more than that of the former year; they thought they were doing a grand thing in thus mulcting the property of Scotland.

1168. The tendency of the action of the board has been to raise the allowances, and to encourage greater largess?—Yes, and to destroy the old spirit of independence.

1169. Mr. *John Hamilton.*] I understand that your poor are supported by a voluntary assessment, how is that assessment raised; at the church door, or by collections?—Just by collections.

1170. Not at the church door?—When they come to the church; and as I have said when an occasion arises that we have to apply to the heritors, they always say, "What do you want?" and it is given.

1171. And do you find that that money is given in any proportion to the property that a man holds in the parish; that the large heritors pay in proportion?—Yes; they have never refused.

1172. Mr. *Orr Ewing.*] It comes from the heritors as a body; they are assessed according to their valuation?—Yes.

1173. Mr. *Miller.*] You indicate to the proprietors in a friendly way what they should give, and it is given?—Yes.

1174. Mr. *John Hamilton.*] But you can imagine a case in which a proprietor would not be willing to give in a friendly way under a voluntary assessment?—They have a voluntary assessment and not a legal assessment, in more than one parish near me, but I have never heard of any heritor refusing.

1175. In the case of a minority, or a trust, would the trustee or the guardian assess the trust, do you think?—I do not know how far it would be legal; but there has been no difficulty practically.

1176. Mr. *Orr Ewing.*] It is in the interest of all the heritors that that mode of supporting the poor should be continued, and they have always agreed that they should bear the burthen without dispute?—Yes. In reply to the question I have been just asked, I may say that there was a noble Lord who got into difficulties and who was under trustees, and his trustees certainly continued to contribute in the same way as had been done previously; that was in a parish with which I am connected as a small proprietor.

1177. Mr. *Fordyce.*] Do the tenantry pay any part of the assessment?—No, they do not pay anything; but when they come to church, they just give in what is reasonable.

1178. And who distributes this relief?—The kirk session.

1179. The elders?—Yes; the minister and elders.

1180. And who collects?—The elders go round when

Rev. *J. Bisset*, D.D.

11 March 1870.

when the service is about to conclude, according to the old mode.

1181. Are the collections distributed by the elders, or by the inspector?—The inspector attends the meetings, and we always have gone on very harmoniously; there has never been any difficulty.

1182. *Chairman.*] The session clerk holds the funds, I suppose, and distributes them, or do you and your elders distribute them?—I dare say that I have been custodier: the Board distributes the funds.

1183. There is nothing in the nature of an inspector of poor, as described by the new Act, in your parish?—We have him elected, and give him a small sum, but really, as all the duties were discharged by him before as session clerk, his new salary is rather a nominal one than otherwise.

1184. But he is your own officer, and he is not under the Board of Supervision?—No.

1185. You would be able to remove him if you thought proper, without consulting the Board of Supervision?—Well, I confess that I would not like to pledge myself to that.

1186. Mr. *Fordyce.*] But does your inspector distribute the allowances to the paupers?—There is really no absolute rule in that respect; it is rather in the old way; every elder goes to the poor within the district of the parish where he is, and the removal of that custom is in itself one great cause of the change that has taken place; because when an elder went to a pauper, he said many kindly words, inquired of him how he could be assisted otherwise, and gave a hint to one neighbour—"You could do one thing," and to another neighbour—"You could do so and so, for a person in my district;" it is the removal of that Christian agency, and putting it into the hands of a feed servant, that has tended so much to change the character of our people.

1187. Then the assessment is entirely paid by the heritors without the tenants taking any part in it, and it is distributed by the elders?—Yes.

1188. Mr. *Miller.*] Except that the tenants put money into the plate, as I understand, and that is applied in the same way towards maintaining the poor?—Yes.

1189. So that both heritors and tenants contribute towards the maintenance of the poor?—Yes, and both churchmen and dissenters.

1190. I gather from you that you prefer greatly the old kind of charity to the compulsory charity which is now carried out?—I deplore from the bottom of my heart the miserable change which has been produced upon the peasantry of the country. I remember their old state, and therefore I must deplore their new.

1191. Mr. *Fordyce.*] Are you aware that in parishes where the old system continues, it is the case often that one-half of the contributions is paid by the heritors and one-half by their tenants, and that these are collected by the factors of the district properties, and are paid to the poor by inspectors and not by the heritors?—Yes, I think that is the case.

1192. But that is not the case in your parish?—No; but in some parishes around me I think the state of things is what you have described.

1193. In those parishes one-half of the assessment is paid by the tenants?—Yes.

1194. *Chairman.*] Have you paid any attention to the law of settlement?—When I was examined by the Commissioners I was very urgent with them not to make any radical change in the old poor law, inasmuch as every conceivable case had been, as it were, decided by a court. I said, "No reasonable person would object to making the law of settlement run from three to five or six or seven years; but, whatever change you make, affirm and confirm the old law in every other particular except in details;" and Dr. Robertson told me that they had agreed to that, and how this new law came I know not.

1195. Do you think that if the law of settlement were abolished altogether there would be any harm done?—I have sometimes thought, looking to the complex nature of the determination of settlement under the new law, that really we should be better without any law except a birth settlement. That has occurred to me frequently; at the same time I would not like to say that there might not be good objections to it.

1196. Mr. *Miller.*] Have you many paupers in your parish returned from towns?—No, we have none at present; but we have had, and we are liable to such a thing as this. A very ill-behaved woman was born in the parish; she was only an hour in the parish after birth; we never heard of her till she had a couple of illegitimate children, and that was a period of 30 odd years after her birth, and she was returned upon us.

1197. *Chairman.*] Is there any other point which you wish to bring before the Committee?—I am not aware of anything else.

Mr. Francis James Cochran, called in; and Examined.

Mr. *F. J. Cochran.*

1198. *Chairman.*] You are, I believe, an advocate in Aberdeen?—Yes.

1199. In what parishes have you property?—In the parish of Old Machar, a large parish partly burghal and partly landward, including a great part of the city of Aberdeen, and I have property in the parish of St. Nicholas, containing the older part of the city of Aberdeen, and I have property in a country parish called Birse, about 25 miles from Aberdeen.

1200. You are a member of the parochial boards, I believe, in the parish of Old Machar, and in the parish of Birse?—Yes.

1201. How long have you been on the parochial boards of both those parishes?—I have been so since the Act of 1845 came into operation; and I was on the committee of management of the poor funds of Old Machar about ten years previously to the Act of 1845; and I was also at one time on the committee of management of the poor funds of St. Nicholas, in the older part of Aberdeen; that was a good many years ago.

1202. You started the first assessment in Old Machar, did you not?—I started the first assessment in the parish of Old Machar, which was in the year 1835, ten years before the new Act came into operation. It was a legal assessment under the old statutes.

1203. What was the system before 1835, then, was it similar to what we have heard in the parish of Bourtie?—Somewhat, only upon a much larger scale, because Old Machar is a very populous parish, and very large.

Mr. *F. J. Cochran.*

11 March 1870.

1204. What is the population of the parish?—The population of the parish by the census of 1861 is 33,236. It embraces the whole of the western and much of the northern parts of the city of Aberdeen, and a large landward district beyond.

1205. Has the population increased much since the year 1835?—The population has increased greatly during the whole time that I speak to; it has increased in a high ratio, as nearly all the new buildings of the city, which are very considerable, are in Old Machar.

1206. What is the proportion of poor to the population; what was it before 1835, and what has it been since?—The increase of the population of the parish during the eleven years immediately prior to May 1869, if taken at the average annual increase of the whole city of Aberdeen at the same rate as for the 60 years ending 1861, would be about one 10-12ths per cent. per annum. No doubt the actual increase is larger than these figures, but I have taken it at these as forming a fairer general average for comparison with the increase of pauperism, being about the general increase of the city of Aberdeen.

1207. Between what years was that increase?—The one 10-12ths that I have taken is the average annual increase of the city of Aberdeen in point of population for 60 years ending 1861, which is the last census year; it comes to one 10-12ths per cent. per annum, on the average of the 60 years referred to.

1208. Mr. *Orr Ewing.*] What does that make the population now?—I have not those figures; but I am going to compare the increase of pauperism with that increase of population. The number of paupers on the poors'-roll of the parish at May 1859 was 869, and at May 1869, 10 years afterwards, the number was 927.

1209. *Chairman.*] Can you give us the number of paupers for these 60 years that you have referred to in your figures of the population?—No, I cannot do that; I only take 60 years' increase in order to give us some data for fixing what the increase is just now for the last 10 years. The number of paupers on the poor's roll of the parish in May 1859, was 869, and in May 1869, it was 927, being an increase in the number of paupers at the rate of about 7-12ths of one per cent. per annum, being at a rate less than one-seventh of the rate of increase of the rental, and less than one-third of the rate of increase of the population.

1210. Perhaps you will give us the rental?—The assessed rental of the parish of Old Machar was in 1859, 76,225 *l.* 9 *s.* 6 *d.*, and in 1869, 114,017 *l.* 17 *s.* 9 *d*, showing the average annual increase of rental to be at the rate of 4½ per cent. I think that you have already got the fact that the number of paupers during that period has been increasing at the rate of about 7-12ths of one per cent. per annum, which is less than one-seventh of the rate of increase of the rental, and less than one-third of the rate of increase of the population.

1211. Will you state the rate of assessment?—The rate of assessment in 1858 was 1 *s.* per pound.

1212. You mean by that, in the year ending May 1859, I suppose?—No; I mean in the year ending May 1858.

1213. Then it does not exactly tally with the other figures?—No, it may not do so. In 1858 the assessment was, as I have said, 1 *s.* per pound.

1214. Was that divisible betwixt landlord and tenant?—One shilling per pound was the owner's assessment; but the occupier's was in the same ratio.

1215. Are they classified or not in that parish?—The occupiers' assessments are classified. I have not the figures for the occupiers here; but on householders, from the nature of the classification adopted, probably the assessment would be about 1 *s.* 6 *d.* when the owners' rate was a shilling, but the comparison of the owners' rates will give a true comparison of the rise or fall in the burden.

1216. What was the rate of assessment in 1869?—In 1869 the rate of assessment was 9 *d.* per pound, showing an average annual decrease since 1859, of upwards of two per cent. For 1869-70 the rate has been 8½ *d.* These are the rates on proprietors, but those for the occupants' half of the assessment are in the same proportions.

1217. Now, I want to know what is the absolute amount of expenditure on the poor in those two years?—The total expenditure for the poor in Old Machar parish for the year ending May 1859 was 6,372 *l.* 3 *s.* 6½ *d.*, and for the year ending May 1869, 8,277 *l.* 12 *s.* 4 *d.*, showing an increase at the rate of nearly 3 per cent. per annum.

1218. That is to say, that while the increase of paupers has only been seven-twelfths of 1 per cent., the increase of the cost of them has been 3 per cent.?—Yes. It is right, however, that I should explain that this increase on the expenditure is, to a certain extent, occasioned, by the increase of rates now charged by the Royal Lunatic Asylum of Aberdeen for our lunatics. These, during the 10 years referred to, have been raised from 15 *l.* each to 23 *l.* 10 *s.*, and the parish of Old Machar, having generally about 50 patients in the asylum referred to, the increased expenditure is thus, to a considerable extent, accounted for from that source.

1219. But you can give us, cannot you, the figures of the cost of the expenditure for the poor in the two years 1859 and 1869, exclusive of the lunatic paupers; I want to eliminate that disturbing element in order to ascertain really what has been the increase of expenditure on pauperism?—The expenditure for the poor, exclusive of lunatics in the asylum, was for 1859, 3,705 *l.* 19 *s.* 6 *d.*, and for 1869, 6,997 *l.* 3 *s.* 10 *d.*, showing an increase of about 2$\frac{2}{12}$ per cent. per annum. I may mention, in reference to the lunatics, that one cause of the rise from 15 *l.* to 23 *l.* 10 *s.* is that it includes, I think, an instalment of a building fund; there is no assessment for a lunatic asylum with us, and they preferred to make a moderate rise upon the board of the patients, in order to extinguish the cost of the building. Then, the increased expenditure is also, to some extent, accounted for from the rise in the price of provisions and from the rise in house rents, payable by the out-door poor, necessitating higher allowances.

1220. Could you give us the figures attaching to those various elements; could you give us the amount due to the cost of the building, the amount due to lunatic paupers, and the amount due to the rise of provisions and house rents?—Of course, in regard to the rise that is occasioned by Asylum buildings, I cannot give that without going

going to the Asylum books for it; that might be difficult to get, but I could endeavour to do it. I know that, in the Aberdeen Asylum referred to, they have no assessment under the Asylum Acts for building purposes; they preferred, after full consideration, raising the board to a certain extent, so as to extinguish the cost of the building; and that may come to an end by-and-by.

1221. That forms part of the increase of 15 *l.* to 23 *l.* 10 *s.* ?—Yes.

1222. When you give us the cost of the lunatics, that includes the building, therefore?—Yes; I have also, however, given the Committee the figures divested of the lunatic expense altogether.

1223. Can you also give us proximately the amount that you attribute to the rise in the price of provisions, and the rise in the house rent?—It would be more difficult to do that, because the only index to that is an increased allowance to paupers, arising from these things, appearing upon the investigations of the cases. I could not give that in figures.

1224. Not even approximately; could you not approximately indicate what amount might be attributed to that cause?—It would be very difficult to do it, because it involves an investigation of each case by itself.

1225. Mr. *Gordon.*] Has there been a rise in the valuation of the parish?—Yes; I produce a tabulated statement of the expenditure for 21 years, giving the valuation, the amount expended in the relief of the poor on the roll, the casual relief, the expenses in buildings, management, law expenses, and total, with the per centages. (*Vide Appendix.*)

1226. *Chairman.*] That table you have compiled yourself from the books of your board?—Yes.

1227. You have given us already the increase of rental in the parish of Old Machar; can you give us the increase all over Scotland?—In all Scotland for the eight years ending 5th April 1869, the rental as assessed for property and income tax appears to have risen from 13,212,882 *l.* to 16,254,230 *l.*, being an annual average rise of about 2 10-12th per cent.

1228. Is that the property tax as valued under schedule A.?—Yes.

1229. Therefore, it is on the same basis as the rental that you have given for Old Machar?—Yes; and during the past 11 years the rate of increase in the population throughout all Scotland at the same rate as in the 10 years ending 1861, would be 7-12th of one per-cent. per annum. In comparison with these, and during the 11 years 1859 to 1869, the number of paupers for all Scotland has been increasing at about 7-10ths of one per cent. per annum, and the poor's expenditure for all Scotland has been increasing during the same period at the average rate of about 2 6-12th per cent. per annum.

1230. Then the average increase of paupers throughout Scotland has been greater than the average increase of population?—Very little; the increase of the population is 7-12th and the increase of paupers is 7-10th, that is the only difference.

1231. The difference is that the paupers are increasing at a higher ratio than the population?—At a somewhat higher ratio.

1232. The ratio of increase of the rental of all Scotland has been at the rate of 2 10-12th per cent. per annum?—Yes.

1233. The increase of the cost of the poor over all Scotland has been 2 6-12th per cent. per annum?—Yes.

1234. So that the increase of expenditure has nearly kept pace with the increase of the value of property?—It is a little under it; I am not perfectly sure but that the increase of rental should have been a little higher than 2 10-12th per cent, because I rather think that under the Income Tax Acts the last two years of my statements were stationary; the Income Tax only requires the valuations under Schedule A. to be changed once in three years.

1235. But the difference is very small?—It is not considerable. In the country parish in which I am interested, the parish of Birse, there has been a slight diminution in the number of paupers during the past 10 years, and the rate of assessment has been almost stationary at 1 *s.* 3 *d.*, one-half payable by the proprietors and the other by the occupiers.

1236. You mean 7½ *d.* on each?—Yes.

1237. What is the system of management of the poor in the parishes with which you are connected; is the relief simply out-door or do you make use of any poorhouse?—In Old Machar parish we have a large poorhouse which with additions to it recently made is capable of containing 270 inmates, and we have a large out-door roll besides. I can give you the number of paupers at the last annual report. On the ordinary out-door roll there were 639, in the poorhouse 157, in lunatic asylums 61, in other parishes 70, making a total of 927; there is a change since then in consequence of our new poorhouse buildings. We have been enabled to remove a considerable number of the fatuous paupers from the lunatic asylum to the less expensive department of our house adapted for fatuous paupers.

1238. What is the difference of the cost of your fatuous paupers in your poorhouse as compared with what it is in the lunatic asylum?—It is very great; in the asylum each is charged 23 *l.* 10 *s.*, and I think that in our poorhouse even reckoning on the expense of male and female keepers and all the other peculiar adaptations necessary for the fatuous poor, it is about 12 *l.*, from 10 *l.* to 12 *l.*

1239. About half of the cost in the asylum?—Yes.

1240. Can you explain how such a great difference arises?—Part of it arises from the cause that I have already adverted to, the recent great rise in the charge made by the public asylum in consequence of the new buildings, forming an instalment of a building fund.

1241. Do you attribute the whole of the difference between the 15 *l.* and the 23 *l.* 10 *s.*, namely, 8 *l.* 10 *s.* which you have given us as the increase of the cost of lunatics, entirely to that building fund?—No, I should not say entirely, because the asylum is a curative institution, and its adaptation so far is on a better scale than is necessary or required in the case of lunatics who are fit to be treated in a poorhouse; it is therefore more expensive, and we have still a large number there, those that have any chance of being cured and all those that are unfit from violent habits for a poorhouse.

1242. You said that there were 61 paupers in lunatic asylums; did you include in that number the whole, both those in the lunatic asylum, strictly speaking, and those in the fatuous ward?—No.

Mr. *F. J. Cochran.*

11 March 1870.

—No. Until we made the recent addition to our poorhouse building, we had not accommodation for more than 20 lunatics in the poorhouse; we have now accommodation for 50, and since this Report from which I have read was made up, that is to say, since the 15th of May last, we have about doubled the number of lunatics in the poorhouse, and to that extent have diminished the number in the asylum.

1243. You have 41 in the asylum?—We have now in the asylum betwixt 30 and 40, and between 40 and 50 in the poorhouse at the present time. Of course, those in the poorhouse are only selected cases under medical sanction; all those fit for such an establishment, and they are kept in entirely separate wards with male and female keepers.

1244. You just now attributed a good deal of the increase of the expenditure of the poor to the lunatics, but if you have removed 20 of the lunatics to the fatuous ward that will be a mitigating circumstance?—No doubt it will, and we reckoned upon that, but that has not come into play yet in the annual accounts; it will do so in the next annual balance, up to the 15th of May next.

1245. It has not affected the figures which you have given us to-day?—No.

1246. Are there any lunatics boarded out?—No.

1247. They are all either in the asylum or in the poor house?—Yes.

1248. You have no experience, then, of the system of boarding out?—It was the practice once, a great many years ago.

1249. Recently, I mean?—No.

1250. On this subject, have you had your attention at all called to the joint operation of the board of Lunacy and the Board of Supervision, in the matter of lunatics, and do you find that there may arise any inconvenience from those two Boards having jurisdiction at the same time?—I have sometimes thought that the trouble and expense were unnecessarily increased by that circumstance, but I do not think that there is any very serious objection to it, so far as I have heard.

1251. Do not you think that if you had one board, which dealt with the poor and with the lunatics, you might save a great deal of inconvenience, and even a great deal of expense, with advantage?—Yes; I think that on the whole we would save.

1252. How often does the Deputy Commissioner from the Board of Lunacy come round?—I cannot say precisely, but I know and hear of his visits occasionally.

1253. You are not aware whether it is once a year or more than once a year?—It is as often as once a year at any rate.

1254. Do you know or not whether there is sufficient inspection from the Board of Lunacy?—I should think there was quite sufficient; I think sometimes there are things recommended to us to do which we do not altogether approve of, but do readily because they are ordered; but I do not think it would be fair to say that there is much ground of complaint.

1255. Mr. *Fordyce.*] Are there any fatuous paupers in the parish of Birse boarded out?—No, I do not think so, not really fatuous; there may be some weak-minded parties boarded with suitable families, but there is very little of that; they sometimes have a pauper in the asylum.

1256. *Chairman.*] Do you find any sensible increase in the number of lunatics?—Yes, there is an increase in the number of lunatics taken charge of. I do not know, if we compare the state of matters now with the state of matters 15 or 20 years ago, that in reality there is any great marked increase of lunacy, but certainly there is a great increase in the number of those publicly taken charge of by parochial boards.

1257. Mr. *Miller.*] You think that it is probably an apparent increase?—It is an apparent increase, because they are enumerated and under charge, and paid for and superintended.

1258. And formerly they were not?—Formerly they were not, at least comparatively speaking.

1259. *Chairman.*] Do you not think that the existence of the Lunacy Board and its officers has a tendency rather to the hunting up persons who might be very well cared for by their friends without being publicly taken charge of?—I think that probably there is a little tendency that way, but I would not like to speak very decidedly on that.

1260. I think you have not given us the figures of the parish of Birse, the population, and the number of paupers?—The population has slightly increased, and there has been a slight diminution in the number of paupers, and the assessment has remained pretty stationary during the 10 years.

1261. What increase has there been in the value of the rental?—The rental has decidedly increased. I have not the figures.

1262. Therefore the permanency of the rates would indicate an increase of expenditure?—No doubt the fact of the rate being stationary, and the rental having increased, would go to show that the expenditure had increased absolutely, though not relatively. The expenditure is not increasing higher than the rental, and the number of paupers is keeping under the increase of population.

1263. You say that the number of paupers has diminished?—It has diminished.

1264. The rental has considerably increased and the rates have remained the same, therefore while the ratio of pauperism to population has diminished, the ratio of rates to the pound has remained stationary, and the absolute expenditure has largely increased?—I will not say largely, it depends on the amount of the rental. I cannot give the figures of the rental, but the gross expenditure has no doubt to some extent absolutely increased. But in all these cases I regard the number of paupers as the testing point on the question of whether there is an increase of pauperism or not; because the rise in the expenditure indicates higher allowances, but it does not indicate an increase of pauperism.

1265. But from what do those higher allowances arise?—Well, it may be from a desire that the poor should be more comfortably provided for.

1266. But then it is a continual increase, speaking now of the parish of Birse?—Sometimes it has been under 1 *s.* 3 *d.* per pound; last year it was less than that.

1267. Occasionally it may be less, but on an average, it is not?—Birse is but a small parish of probably 1,200 or 1,500 inhabitants.

1268. Can you tell us about the number of paupers?—I do not remember it.

1269. Then, I draw from your observations, that you consider that there has been no increase in pauperism?—My opinion is that there is no ground

ground for believing that there is any serious increase of pauperism throughout Scotland.

1270. Of course, all depends upon what you mean by "serious;" you think that there is an increase?—I would not say that there is an increase of pauperism throughout Scotland. You will observe that you have not all the parishes of Scotland assessed yet; but the progress is in that direction, and every parish that is added to the assessed parishes will necessarily occasion some increase of expenditure, taking all Scotland together, and an increase of the number of paupers too, so that the number may not quite have reached its maximum; but looking at all these figures, the opinion which I have deliberately formed about it is that, so long as the present law of refusing relief to the able-bodied is recognised and acted upon, there is a necessary and natural limit to pauperism and poor's expenditure, beyond which, with ordinary care and management, and in the ordinary circumstances of the country, it will not go, and at the present time that limit has, in most parts of Scotland, been reached, or nearly so.

1271. How can you say that; from what do you derive that conclusion?—Well, I derive it from the figures which I have just stated, which show that at least in the case of Old Machar, one of the very largest parishes in Scotland, and also in the case of all Scotland, it appears that the number of paupers is not increasing, or that it is very immaterially increasing, beyond the estimated increase of the population; while as regards the valuation, it is certainly not increasing as regards the rental; the rental is increasing more rapidly than the number of paupers.

1272. Do you not consider that it is the object of a poor law to diminish pauperism, and that it will not be sufficient in favour of the law if you say only that it has not increased pauperism?—It is very desirable by any and every means to diminish pauperism, but the object of a poor law is to provide a remedy for a present existing necessary evil, and to do so in the most efficient manner and at the least expense.

1273. But do you not consider it a failure in the object of a poor law, if, while the valuation of the country, property of the country, and the thriving industry of the country is rapidly multiplying, the pauperism continues with the same weight upon that property?—No, I do not think that that is a failure of the poor law, because my view of the poor law, as I have stated, is that it was not established to diminish pauperism, but to relieve pauperism. It became necessary to do so from the circumstances of the country; the condition of the country has been changing more and more into a manufacturing and trading condition, depending upon the vicissitudes of trade much more than it did formerly; and at the time that the Poor Law Act of 1845 was passed, the measure was not called for in order to remove pauperism, or in order to abate the evil, but it was called for as a necessary remedy in the circumstances of the country to prevent starvation, and the consequences of the want of provision for need.

1274. You are aware that the law of 1845 did not alter the old Scotch law; that it was the duty of the people to support their poor neighbours?—I am quite aware that in principle it did not alter it, but in practice it did so very materially.

1275. That is to say, that it increased the legal right to relief?—Yes, it brought it into prominence, and gave a mode of enforcing it, which was not in existence before.

1276. Do you not think that that has had the effect of breaking down the independence of the people?—Yes, no doubt of it.

1277. Do you not think that it is a grave blot on the poor law that it has had that effect?—Yes; and therefore if the new poor law had not been necessary I should not have approved of it at all; if it could have been avoided or staved off in any way, it would have been beneficial to have done it; but the opinion that I had then and have still is, that it was inevitable, and that the Act itself was on the whole wisely constructed, and I think that it has worked as effectually as in the circumstances of the case could well have been expected.

1278. Do you consider that it has had any effect in improving the condition of the poor?—I think it has had some effect in improving the condition of the poor.

1279. Do you think that they are better cared for than they were before; those that are taken charge of, I mean?—I would not be prepared to say that the condition of the poor themselves is very much improved. The poor, previous to 1845, were supported chiefly by voluntary and benevolent effort. The putting the Act in force dried up that source of support very much, and by forcing on an assessment and establishing a mode of obtaining relief, it tended to put in operation compulsory relief instead of voluntary relief; but it had this advantage, that it spread the burden more equitably over the public rather than allowing it to fall upon benevolent individuals.

1280. But I presume that although one of the objects of the Act, no doubt, was to equalise the burden, the main object of the Act was to improve the condition of the poor?—The object of the Act was to provide a remedy for cases of utter destitution that were occasionally arising and were not relieved, by kirk session, or others.

1281. And was not the whole of the Report of the Commissioners of 1843 based on the fact that the poor were wretchedly cared for in a great many parishes in Scotland; inadequately cared for?—The answer that I have given of course infers that to a certain extent. If the poor had been adequately attended to and provided for throughout Scotland previously to 1845, there would have been no necessity for the Act of 1845; but as it appeared that in many parts of Scotland the poor were neglected and destitution was arising, the Act was called for, and became a necessity.

1282. That is to say, it has had the effect of getting people cared for who were not cared for under the old system?—Yes.

1283. Bringing a larger number, therefore, under the charge of the local authority?—Yes, making them become public recipients instead of private recipients of relief.

1284. But are these persons, when they once get on the roll, one bit better off than those who were on the roll before 1845?—Of course previous to the introduction of assessments there was comparatively a small number. I do not say that there were fewer absolutely in want, but there was a much smaller number of recognised paupers.

1285. I take the recognised paupers then, and the recognised paupers now; are those who are now

Mr. *F. J. Cochran.*

11 March 1870.

now recognised, and on the roll, one bit better off than those who were recognised before 1845, and were on the roll then?—As a general rule it would be very difficult to say; I have no doubt that in some parts of Scotland they are better off, and in others they are not.

1286. Mr. *Miller.*] Take your own part of the country; what is the state of things there?—I should say that in the parish of Old Machar the out-door paupers now are just as well kept (I do not know that they are better) as they were previous to 1845. But the system is totally different; instead of having a few hundreds we have now nearly 1,000.

1287. *Chairman.*] Then I may take it that they are about as well cared for now as they were then?—They are as well cared for.

1288. That has been done at an enormous increase of expenditure?—No doubt it has cost a great deal.

1289. Do you not think that that is another grave defect in the state of the law?—I do not see any remedy for it.

1290. Mr. *Miller.*] Do you think that the honest industrious poor are better off now than they were under the old system; I mean people who have been brought to pauperism through no misbehaviour or anything of the sort on their own part, but broken down by old age or disease; are such people better off now than they were before the law was passed, when a sort of kindly charity was distributed?—To give a general answer to that question would be extremely difficult. There were many instances occurring in 1845 where there was absolute destitution, otherwise the Act would not have been called for.

1291. But I am speaking of your own place?—In our own place an assessment was, in 1835, forced on by the Kirk Session coming to the heritors and saying, "We cannot get on; there are a number of applicants here; we have no money to pay them." They first borrowed, then they were getting into debt, and then they called meetings of the heritors to see what could be done. I do not think that much was done in the way of reducing the allowances or keeping them down; but as a number of new applicants were coming forward, and there was no money in the box to pay them, the heritors were called upon immediately to take the requisite steps for raising the money. I do not know that I am prepared to say that there is much difference in the degree of comfort given to the poor then and the degree of comfort given to the poor now.

1292. Sir *Robert Anstruther.*] Is there not this difference between the old system and the new system, that whereas under the old system they were dependent on the chance charity of the district, under the new system there is statutory provision made for their maintenance?—Yes.

1293. Mr. *Miller.*] You say that application was made to the heritors for additional aid; did the heritors in any way object to give that additional aid?—The heritors, when applied to by the Kirk Session previous to 1835, which was the date when the first assessment was introduced in the Old Machar parish, met upon the subject, and the first idea that occurred was to avoid the legal assessment, and to have a voluntary contribution, and parties took districts and went round and begged for the money, and they did not raise above a third part of the sum that was absolutely required, and then the heritors met again frequently, and at last established rules of assessment and set the assessment agoing and returned the gratuitous contributions of the few.

1294. *Chairman.*] You had a machinery under the old law by which you could get the funds that could not be otherwise gathered; you could establish a legal assessment and get a sufficient fund?—Yes, and I carried that on for 10 years before the Act of 1845 was passed.

1295. If you had the means of providing in your own parish for 10 years before 1845 a sufficient assessment for maintaining the poor, what was the necessity for passing a Poor Law for Scotland?—It was not our parish that asked for the Poor Law or that passed it; but there were a number of parishes very differently situated from Old Machar which thought that such a measure was inevitable in order to prevent destitution, and the Legislature thought so; and of course even in our parish of Old Machar the mode of getting relief was systematised and facilitated by the Act. Parties who might have been rejected by the old management without appeal, holding the decisions of the Poors' Committee absolute, got immediately by this Act the means of appealing and enforcing their claims.

1296. But do not you think that that discretion which was left in the local boards under your legal assessment between 1835 and 1845 had the effect of checking any unnecessary pauperism, and securing that the people should be reasonably industrious, and was not that system a better one in that respect than the present system?—I believe that the committee of the heritors and the Kirk Session acted to the best of their ability in administering the funds before 1845; but I cannot help saying that the new system, even in Old Machar parish, is preferable to that; it is preferable upon principle.

1297. I do not ask you as to the mode in which the committees administered the relief, I want to know whether practically *de facto*, your population was not more industrious, and less ready to come upon the poor rates then, than they are now?—Between 1835 and 1845, as soon as our poor assessment was imposed, we had an increase in the number of applicants for parochial relief very distinctly marked, more distinctly marked then than anything that took place between 1844 and 1846, or 1847, after the new Act passed, because then we merely continued assessing as we did before. It is the imposition of the assessment that I think has the greatest effect in increasing the number of paupers.

1298. For instance, before the Act of 1845, the pauper had not the power that he has now of going to the sheriff and getting an order to be put upon the roll?—No.

1299. Has not that had the effect in Old Machar of creating a greater demand for admission to the roll since 1845 than before 1845, when that right did not exist?—I think to some extent it has.

1300. Sir *Robert Anstruther.*] But may not that be because people were kept off the roll under the old system, who ought to have been on it?—Yes; it may be from that reason.

1301. Mr. *Orr Ewing.*] The fact is that your taxation, the amount of rates collected in your parish, is less now than it was when the old law was in operation; the per-centage is now a little above 5 per cent.?—The per-centage is less, but the absolute sum of course is much larger.

1302. The per-centage is 5 per cent now, and in 1848-49 it was above 7 per cent., and therefore you

h have reduced it 2 per cent. since then?—
s.

303. *Chairman.*] The valuation having in-
ased in a much greater ratio, it has been
rly doubled?—Yes, in 21 years.

304. And the reduction in the rate has only
n 2 per cent., while the increase in the valua-
h has been cent. per cent.?—But I wish the
mmittee to understand this, that if the per-
tage now were the same as it was 21 years
, then there would be no increase; every
tion that the per-centage is less shows a dimi-
ion. The per-centage which I refer to is the
-centage on the reduction.

305. That can only be relative?—I am speak-
relatively to the valuation.

306. You must take the relative increase
h the relative diminution?—Yes; but it can-
be maintained that pauperism is increasing
ause there are more paupers relieved now than
re were 21 years ago.

307. The question is not just now about the
rease of pauperism, but simply and solely
ut the increase of the cost of pauperism; the
uation has doubled, has it not?—The diminu-
n of the per-centage is the criterion to judge
If the per-centage were the same upon that
ulated statement which I have handed in (which
ink will bear any investigation or comparison),
n I say that the poor's expenditure is the same,
t is, it is not increasing; but if the per-cen-
e is less now, then there is a diminution;
he per-centage is larger now, then there is
ncrease. Now the per-centage has come down
m 7 odd per cent. to 5 odd per cent., and
refore I say that upon that statement there
diminution relatively to the valuation of the
ish. I further explain, that to compare the rise in
valuation with the per centage of the cost upon
valuation, is to compare one element not with
other proper element, but with the ascer-
ned result of a proper comparison. I con-
er the testing comparison in this question to
to compare the rise of the valuation with the
e of the expenditure, and making that com-
rison, my tabulated statement shows that
ring the 21 years referred to, while the valua-
n has risen from 74,032 *l.* to 137,854 *l.*, the
penditure has only risen from 5,645 *l.* to 8,510 *l.*
other words, while the valuation has risen 86
cent, the poor's expenditure has only risen
ut 50 per cent. on the whole period of the 21
rs.

308. Mr. *Orr Ewing.*] I think that you gave
evidence to-day that the increase of the popu-
on which had taken place in your parish had
n at the rate of 1 10-12th per cent?—I be-
e the annual rate of increase has been con-
rably larger than that; but in order to esta-
ish a fair basis of comparison, I have taken
population of Aberdeen, old and new, which
es the above per centage.

309. Your increase of paupers during the
ne time has only been 7-12ths?—Yes, at that
e annually.

310. Therefore the increase of the paupers
not been so great as the increase of the popu-
on?—Not nearly so great.

311. The valuation of your parish in 1848-9,
see by the Table you have put in was
000 *l.*?—Yes.

312. The per-centage of the maintenance of
poor on the valuation at that time amounted
7·14 per cent.?—Yes.

0.47.

1313. In 1868-9 the valuation of the parish was 137,854 *l.*?—Yes.

1314. And the assessment upon that for the maintenance of the poor was only 5·59?—Yes.

1315. Showing a diminution of nearly 2 per cent. upon the valuation of 1869 in comparison with that of 1848-9?—Yes.

1316. Mr. *Miller.*] Taking the two periods, what is the gross sum of assessment for each period?—Taking the assessment for the last year ending in May 1869, the gross amount imposed for all purposes was 9,009 *l.* I have not the assessment for 1848-9, but I have the expenditure for all purposes in 1848-9, and it was 5,645 *l.*, and in 1868-9 it was 8,510 *l.*

1317. There is a smaller per-centage with a larger actual sum?—Yes.

1318. *Chairman.*] The paupers have increased at the rate of 7-12ths per cent., and the rate of expenditure has increased three per cent.?—Yes.

1319. What is the cost of the maintenance of your poor in the poor's-house per head per week?—The average cost for each inmate in the poor's-house, including lunatics, is 3 *s.* 7¾ *d.* per week.

1320. Does that include all charges, or only maintenance?—It includes all charges, feu duty, insurance, fire, gas, and provisions.

1321. And the expenses of management?—Yes; the salaries of the chaplain and governor, and so on. It is 3 *s.* 7¾ *d.* per week, or 9 *l.* 9 *s.* 7¾ *d.* per annum.

1322. What is the average of your out-door relief?—I have only been trying to make that calculation since I came into this room. I can only approximate to that. The general average of the whole paupers, including lunatics and all, comes to about 9 *l.* per annum.

1323. Is that including in-door and out-door?—Yes; that includes lunatics in the asylum, and all.

1324. Mr. *Orr Ewing.*] What is your out-door average?—I could not give it with certainty at the moment; it is nearly 8 *l.* in the year.

1325. Mr. *Fordyce.*] What is it in the parish of Birse?—I should say rather less than that, but I could not say for certain, as I did not bring the figures with me.

1326. Mr. *Orr Ewing.*] It is about 3 *s.* per head per week in Old Machar?—Yes.

1327. *Chairman.*] Do you assist the out-door poor to any great extent by paying their rents?—There is very little of that. I do not know that there is any of it now; they just get allowances.

1328. Do you think it a desirable system that the parochial board should pay the rents of the paupers, or do you know of any evils to which it may lead, or has led?—In country parishes it is more common, and I think to some extent necessary and beneficial. In a large town parish like Old Machar, I do not think that it is a system which is very desirable.

1329. Mr. *Orr Ewing.*] I thought that you gave as one of your reasons for the increased expenditure on the poor the greater expense of houses?—But I meant that as a cause for the higher allowance to the pauper, because he had a higher rent to pay.

1330. *Chairman.*] Not because you yourselves had to pay a higher rent for him?—No.

1331. Do you find any inconvenience in the constitution of the parochial boards?—In country

Mr. *F. J. Cochran.*

11 March 1870.

parishes, I should say no. I do not see any great improvements that could be made in country parishes. In regard to the parish of Old Machar, I think, perhaps, it might be an improvement if it were more assimilated to the burghal plan; it is a mixed parish, partly within the Royal burgh and partly landward.

1332. Do you find that according to the present law the parochial board in the mixed parishes is too numerous?—Yes; the parochial board of Old Machar consists of at least 1,500 people, and of course they only meet three or four times in the year; the whole management is deputed to a general purposes committee, chosen by the parochial board; it works pretty well; I do not say that we have ever experienced any very great objection to it, but I would prefer in such a large parish as Old Mcahar, with so much of a town population in it, to have the board consisting of a much smaller number, to be elected yearly by the ratepayers.

1333. Very much in the way in which it is done in the purely burghal parishes?—Yes.

1334. Do you not see any objection to the constitution of the parochial boards in country parishes, from the fact that certain proprietors have an absolute right to sit on the board in respect of their property; would it not be better if they were all elected throughout the country?—No, I think not; I think that it is very desirable that proprietors in the country should have a right to sit on the board.

1335. Do you not think that the limit of 20 *l.* is rather too low, that it brings them too near to parties who would be coming on the roll themselves?—No, I would not say that it is too low.

1336. Have you no knowledge of the fact, that frequently members of the board have relatives on the roll?—No; a proprietor of a house renting at 20 *l.* is in general a good way above pauperism.

1337. Mr. *Orr Ewing.*] I suppose if the board were elected you would run the risk of having men with a much lower rental on the Board?—Yes.

1338. What the honourable Chairman suggests, therefore, would rather have a bad tendency in increasing the evil that now exists?—Yes.

1339. *Chairman.*] Do you think that it would be desirable to increase the power of the local boards, and to make it less absolutely subject to the Board of Supervision?—I do not think that any change of that sort is practicable, with the exception of just one particular, and my opinion in reference to that is, that the parochial boards ought to have a discretionary power without appeal, either to the sheriff or to the Board of Supervision, or to the Court of Session; I refer to the relief in all cases of illegitimacy.

1340. In what respect would you modify the discretion that exists now?—I would give the parochial board a full and absolute right to adjudicate upon such cases, both as to the admission to the roll and the amount and kind of relief to be given; and my reason for urging the giving of such a discretionary power to the local boards is, that in some cases it is too evident that the present system operates as a sort of premium to vice.

1341. I presume you allude to the fact, that if a woman has two children dependent upon her, she then becomes legally entitled to relief?—Yes.

1342. In those cases, of women with illegitimate children, do you use the poorhouse invariably, or do you relieve them out of doors?—Very generally we send them into the poor' house.

1343. Yet you do not find that any check, o a sufficient check?—No, not altogether.

1344. In your poor's house is there any classifi cation of the inmates, or are the inmates al herded together?—No, there is a classification there is a thorough separation of the sexes, an a classification further than that as much as pos sible.

1345. I mean with regard to separating th respectable and decent paupers from the dissolut and ill-conducted?—That is done as far as pos sible, but you cannot do it completely.

1346. Is that from defective accommodation and would you suggest any remedy for that?—I do not know that there is a remedy. I believe that a thorough and entire classification is no found practicable in any poor's house.

1347. Mr. *Anderson.*] How do you treat the children; do you keep them in the poor's house?—As little as possible. There are very few children in the poor's house. The object of the board, and the practice which they adopt in these cases, is to board the children out with respectable families a little way in the country, and they have generally not many children in the poor's house except those that must necessarily be there from being nursed, or because they are illegitimate children.

1348. Mr. *Arthur Peel.*] What provision do you make for those children that remain in the poorhouse?—We have none, I think, that are fit for education who come to the poor's house at all; they are sent to board in private families, and their school fees are paid.

1349. Are all those who are able to receive education boarded out, and none left in the workhouse?—As a general rule they are; there may be an exceptional case now and then, but it is very rare.

1350. There is not a sufficient number of such cases for you to keep an educational staff for their benefit?—No.

1351. *Chairman.*] In the case of children who have parents in the workhouse, do you think it necessary to separate the children from their parents, and send them out?—It is seldom that we have such cases as those, unless they are illegitimate children, with their mothers. In those cases, as soon as the child is fit for education, it is boarded out too; but it is very seldom that we have the mother as long as that; it is only during the nursing and while the children are infants.

1352. Mr. *Anderson.*] The mother goes away and leaves her child with you?—Yes.

1353. Mr. *Orr Ewing.*] You approve of that system of boarding out, as I gather?—Yes; the other system used to be tried. We at one time had a schoolmaster; but, on the whole, the opinion which we came to hold was, that it was very advantageous to board them out, so as to remove the brand of pauperism from them as much as possible.

1354. *Chairman.*] Do you find that, in fact, they do mingle amongst the general population, and do not go forth branded with the feeling of pauperism?—Not branded with it, to a great extent, at any rate.

1355. Do you find that any of them come back upon the poor roll afterwards, or that they remain off the roll?—No doubt pauperism is hereditary, to

o a certain extent; but I cannot give instances f that.

1356. Generally speaking, they do become nembers of the industrial population?—Yes.

1357. Mr. *Orr Ewing.*] And you are not aware hat any of the children that have been boarded ut in that way have come back?—No, I am not ware of it.

1358. But you think that, like other members f the population, they may have come back?—hey may have come back.

1359. Mr. *Anderson.*] With regard to blind hildren or deaf and dumb children, are they reated in the same way, or do you send them to nstitutions?—We used to send the deaf and lumb always to the Aberdeen Deaf and Dumb nstitution, and I think we do so still; I think hat we send the blind to the Blind Asylum in Aberdeen; I am not cognisant of any cases either f blind or dumb just now, but that is my impression.

1360. *Chairman.*] Have you had your attention at all called to the law of settlement?—Yes; and with regard to the law of settlement, the only change that I would suggest, and I would do it urgently, would be the settling of almost the only doubtful points in the law of settlement now remaining, and I would do so with the view of preventing litigation. Of course when a compulsory provision for the poor came into operation, bringing up very numerous cases and serious cases, litigation was large and expensive; but now that we have gone on so long under this Act, and principle after principle has been ascertained by decisions of the courts, the expense of litigation has been annually decreasing as a general rule. In Old Machar it has some years been nil; last year it was only 11 *l.* 18 *s.* 6 *d.*, and in all Scotland it will be found that it has now come down to about one-fourth of one per cent. upon the average expenditure. The only things that I would suggest with regard to the law of settlement would be that by a legislative measure we should have settled almost the only questions that are not yet definitely settled by the court, and these I think consist of two. First, we should have a provision fixing a specific age at which forisfamiliation in the case of males and females respectively shall be held to take place, without leaving the question to depend on the uncertain condition of the child's employment; and secondly, a provision placing it beyond doubt that in all cases where, at forisfamiliation, the father's settlement was only a birth settlement, the child should go on his own, and not on his father's birth settlement. If we had a statutory provision fixing these two principles, I believe there would be hardly room for litigation in any question of settlement.

1361. Mr. *Arthur Peel.*] What is forisfamiliation?—The time when a child ceases to be a member of the parent's family; it depends now upon the uncertain condition of how or to what extent the child has been employed; it is a thing that is very gradual in its operation, and as to which it is very difficult to say when it becomes fixed or not. Instead of that I would fix a specific age, and then I would fix that other doubtful question which is still unfixed, namely, whether when the parent's settlement is a settlement by birth it goes to the child, or the child retains it after being forisfamiliated, or whether the child has then to go upon his own birth settlement until he has acquired a residential settlement; then there is of course a certain amount of law expenses which no arrangement as to the law of settlement could ever obviate, namely, those required in enforcing claims against parents and children in relief to parochial boards.

1362. *Chairman.*] And also, I presume, in ascertaining where the place of settlement was; when that is an industrial resident settlement that still leaves a great deal of unnecessary expense to be incurred?—Well, I find the amount of litigation to be exceedingly small on that head in our own parish; it is a suburban parish, and we have a large interchange of cash for strangers with country parishes, and probably have more experience of that matter than most parishes; and yet the whole litigation last year about everything only cost 11 *l.* 18 *s.* 6 *d.* in our parish.

1363. But the law now is, that a man after he has once acquired an industrial settlement, may lose that settlement without acquiring a second industrial settlement, and then he goes back to the parish of his birth?—Yes.

1364. Do you not think that a very hard provision of the law?—Well, I am not inclined to disturb it after we have got all these things settled at a great expense.

1365. Assuming that the law of settlement is retained, do you not think that there would be a great improvement in the law, if it were provided that no man having once acquired an industrial settlement should lose it until he had acquired a second industrial settlement?—I am not prepared to say that; it would be against the towns.

1366. As a matter of fact, would it not be fair that a man who once loses his birth settlement by acquiring a residential settlement, should not be driven back to his birth settlement because he happens to have lost his industrial settlement by a residence out of the parish where he acquired it, for four years and a day?—It is not easy to say what is fair; it may be said, on the other side, that if a man deserts a parish, and goes away for five years without showing his face there again, he loses any claim that he might have had on that parish arising from the bestowment of his labour there; and therefore I think that the advantages of having a fixity of the principle of the law established go to show that we should not meddle with the principle now.

1367. When the parish has once had the benefit of five years' industry from a man, surely it is under greater obligation to relieve him than the parish of his birth, which has not had him a week or ten days perhaps?—I think that in point of equity there is a more equitable claim upon the parish where a man has spent five years than upon the country parish of his birth.

1368. Now, when a man has lost his individual settlement, because he has removed from the parish for four years and a day, the inequity arises that he goes back to his birth settlement, probably to a parish where no portion of his industry was ever given?—That is a question of circumstances; as I have said, it may be stated on the other side that he has left that parish, and gone away from it, and hence has forfeited his claim, and, as I said before, I would not be inclined to disturb the law.

1369. Do you not think that it would be a more equitable system than any other to do away with the law of settlement altogether, and let a man be relieved where he became destitute, and

Mr. *F. J. Cochran.*

11 March 1870.

where for the time he had been giving his labour? —That would leave the question of liability to be decided by the pauper, who is the worst possible person to decide it.

1370. How would that be the result. Supposing that a man has been residing for a number of years in a parish, and giving his industry to it, and he falls destitute there, it is not his choice; he cannot say where he is going to be destitute? —I thought the suggestion was to do away with the law of settlement; and I infer from that, that wherever a pauper is found needy, that is the parish that is bound to relieve him; then, I say, the pauper has the choice of going to any parish that he pleases, and he is to decide the question of liability for you in that way.

1371. That would operate all over the country, and the one case would counterbalance the other? —It might do so; but I do not think that it would be right that a pauper should have such a power as that; he would go to the most facile board that he could get hold of.

1372. But if you were to accompany that with the system of enlarging the area of chargeability, would not the evil that you are pointing to be prevented?—My opinion about that is, that if you so enlarge the area you remove one of the best means that we have of keeping down the expenditure.

1373. You are aware that the law of England has for some years past increased the area from the parish to the union?—Yes; but my opinion is that there is no doubt that the enlargement of the area of chargeability would diminish local interest in the administration of relief and thereby cause an immediate rise in the expenditure.

1374. That is a theoretical opinion of yours?—Quite theoretical.

1375. You have not examined the effect of the English law of union chargeability since it came into operation?—No; but I know that the expenditure just now is kept down by the great vigilance of the parochial boards, and if you make a very large area it is quite possible that the desire of parochial boards might come to be different, that is, to get as large a share of the money as they could, and at all events the motive to economy would be done away with to a great extent.

1376. But you know that in England you can test that opinion by examining the effect of the law; have you done so?—No.

1377. Mr. *Orr Ewing.*] It is your opinion founded upon experience?—It is founded upon seeing the management of parochial boards under the existing system, that they are jealous of all expenditure.

1378. *Chairman.*] You have no experience of the practical results of another system different from the present; you are speaking only from the present parochial arrangements of Scotland? —I am speaking from my experience of the present parochial arrangements of Scotland, and knowing their mode of acting.

1379. The question of my honourable friend suggested that you had experience of the working of an extended area of chargeability, but you have no experience of that?—I have no experience of that.

1380. Mr. *Orr Ewing.*] You have knowledge enough of human nature to know that when people have money to expend it is expended more freely when it comes out of other people's pockets than when it comes out of their own? —No doubt.

1381. *Chairman.*] If you found upon inquiry that the change of the law had operated beneficially in England and had not increased the expenditure, you would probably modify your views?—I would investigate all the circumstances and causes, and modes of acting, before I formed an opinion.

1382. Do you think it right that the whole charge of the poor should fall upon the lands and heritages, that is to say, upon real property?—Yes, I think it should.

1383. You do not think that that is an inequitable thing?—It has been the practice uniformly in Scotland. I must answer the question looking to the circumstances of the country; and looking to those circumstances and to the interests that have sprung up under them, I think it is equitable and right that heritage should bear the burden.

1384. Which contributes most to create pauperism, heritage or industrial followings and manufactures?—No doubt industrial occupation and manufactures go most to create pauperism; but I do not think that the question depends altogether upon that, because the value of the land itself and the value of the house property itself depends upon the trade of a country.

1385. But is that any reason why the land and heritages should bear the whole burden?—I think that in consequence of the interests which have sprung up in all directions, founded upon the existence of this legal burden, purchasers and sellers and all concerned having acted so long upon the faith of it, there is no harm whatever done by continuing it, and there would be great injury done by changing it.

1386. You are aware that before 1861 it was the law that means and substance should contribute towards the support of the poor?—Yes, but it was found very objectionable in practice, and hence the Legislature in 1861 abolished it altogether.

1387. It was found inconvenient to apply, and to gather an assessment from means and substance? —It was found very unpopular, and in many cases impracticable.

1388. Have you not found, especially in the town parishes, that the effect of the change of the law to the present system has been to extend the charge down to the poorer classes of the people, and to those least able to bear it; does it not bring the assessment down to a very low limit?— Under the existing Statute there is no limit except under an appeal on the ground of poverty.

1389. Therefore, you are brought in to assess people who are themselves close on the limit of pauperism?—No doubt.

1390. Is not that a great hardship?—Not when they have the power of appealing on account of their circumstances, and showing the committee of the local board that from their circumstances they ought to be exempted. It is rather a laborious occupation; I am free to admit that; and I do not mean to say that my opinion is very strongly in favour of going down to the lowest rents. In Old Machar parish for many years the limit was 3 *l.* 15 *s.* of rent; and then we had something under 200 appeals on the ground of poverty. Now, on account of its having been found by the Court of Session that we are not entitled to exempt any person, except only on the ground of poverty, we go down to every

every householder; and, in consequence of that, instead of 200 we have now 1,800 appeals, and these are disposed of by the committee sending one of their inspectors to visit those parties, and, of course, those on the poor's fund are struck off at once, and widows and single females under 2 *l.* of rent are generally put off at once. A procedure of that kind lessens the work, and ultimately justice is done.

1391. I am rather pointing to the incidence of taxation; has not the result of the present law been to tax the small proprietors, and to relieve the large and wealthy individuals in the community?—I do not think so; they are all charged at the same rate.

1392. Do you think that the house that a man occupies is a fair test of that man's ability to contribute to the poor?—It is as fair as can be got easily.

1393. That is not my question. I ask, is the house that a man occupies a proper test of his ability to pay toward the support of the poor, and does it really bring parties to contribute to the poor rate in proportion to their ability so to do?—It was the theory of the Scotch poor law, and I still think that it is the best that can be got.

1394. The original theory of the Scotch poor law was means and substance; a man's ability not measured by the house which he occupied?—But the original theory of means and substance meant a few parties sitting round a table and saying what A., B., C., and D. were worth, which was a mere guess at the very best. Then the court, in some cases, very many years ago, gave a decided finding that the adopting of the criterion of the rents of occupied premises instead of a mere guess, was a far preferable course; and accordingly, that course came into operation in Scotland very generally, and in 1861 the other system was abrogated.

1395. Mr. *Miller.*] You were speaking of the practice of the means and substance, and not the theory?—Yes.

1396. *Chairman.*] I am asking whether you think that the principle that a man should pay according to his means and substance, if you could fairly ascertain what those are, would be more equitable than the present mode. If you could arrive at the machinery that would tax people according to their means do you not think that it would be more equitable?—In the present circumstances of the country, I would say not; if we were commencing a new state of society altogether, I should quite agree with you that every man should contribute according to his ability; but you must modify that by what you can attain to in practice; and, independently of all that, in the present circumstances of the country, with so numerous and varied vested interests having arisen under the present system, I say that you cannot with equity change it in the way that you suggest.

1397. Mr. *Miller.*] But it is not very long since this present system was adopted; the old Scotch system was means and substance; the new theory cannot be carried further back than 1845?—As far as I remember, the original Poor Law of Scotland is contained in a Statute in the 16th century, and under that, certainly, means and substance were named, I think; then towards the middle of last century, I think, the rents of occupied premises came gradually to be substituted.

1398. By law or by practice?—By practice, and afterwards a decision of the Court of Session (in 1797), as finding them the best criterion of means and substance; and then the practice, I think, was far more general in Scotland, of adopting the rents of occupied premises than of attempting the means and substance plan; it was far more general, and was getting more general down to 1845, when the new Act was passed. That still permitted the means and substance plan in certain cases, but afterwards it became more unpopular; and in 1861 it was abrogated altogether.

1399. *Chairman.*] You are aware that there are some large parishes that retain means and substance?—Yes; they are allowed by the Act to retain the established usage.

1400. Mr. *Orr Ewing.*] Supposing that a gentleman lived in a different parish from that in which he had his business, it would be an unfair thing if he was to be assessed upon his income, that he should be assessed where he lived, and not where he was carrying on his business, would it not?—Yes.

1401. There would be a great many difficulties in an alteration to assessment upon income?—Yes, endless difficulties; and, even supposing that you get the theory carried out literally, you do not get equity after all, because there is no end to the variety and natures of income. One is a terminable annuity; another is a life rent; another is a profesion depending upon life and health, and so on; the income that a person derives may be of such various kinds that even if you carried the theory into practice you do not get equity in any case.

1402. *Chairman.*] Do you think it an equitable state of things that some persons holding land and heritage should be exempt, and others not; for instance, a bond pays nothing to the poor rate, and the proprietor of the house upon which that bond is, pays to the poor rate to the full extent of his property; do you think that equitable and fair?—Yes; because all the interests have grown up upon it. Before I can answer the question as to whether a thing is equitable or fair, I must take into account all the circumstances connected with the case, and if those circumstances are such as to make me think that the change would not be equitable and fair, I hope that I am not going too far in stating those circumstances.

1403. I do not think that you quite understand my question; I am speaking generally upon broad principles, not of the present state of things, or the advisability of making a change in the present state of things; but generally, would it not be more equitable that all should pay alike?—Certainly it would be beneficial that everybody should pay his fair share; but you do not get rid of the question yet, what is the fair share; because, supposing that the bond which you refer to belongs to one person in life and to another in fee, are you to throw the whole burden upon the life renter?

1404. On the general principle, is there any real reason, or any right in equity, why the bondholder should not pay his fair share as well as the proprietor of the house?—I can only answer that in the same way that I have done, that you must regard existing interests in all these cases, and the existing circumstances of the country, and you do an unfair thing to make a change.

1405. Mr. *Orr Ewing.*] I suppose you think that

Mr. *F. J. Cochran.*

11 March 1870.

that money has its value, and that if an additional burden were put upon it by throwing the poor rate, that would just increase the rate on the money borrowed?—The incidence of a tax, after it has been in existence a certain time, though it appears to fall on only one description of property, comes, in the nature of things, to fall fairly on all.

1406. *Chairman.*] Did the imposition of the income tax have the slightest effect on the rate of interest on bonds?—The income tax is so far different, that it is a general tax upon all incomes; but you were speaking of bonds merely, just now.

1407. I am pointing to this: whereas the proprietor of a house paying interest upon a bond, is entitled to deduct the income tax from the interest to be paid by him, should he not be also allowed to deduct the other charges falling upon his property, before paying that interest?—The answer I should give to that is just the same as I have given already in reference to trade, or shares of companies, and innumerable other sources of income; I have said that, in the circumstances of the country, it would be unfair to attempt to extend the burden on them.

1408. I am pointing to the effect of the income tax: the income tax was imposed in a particular year, and at that time bonds existed and rights were created, and all these difficulties were, in fact, created; still the proprietor was authorized by the Act to deduct from the amount that he paid, the amount of the income tax; had the imposition of the income tax and the law which allows the proprietor to deduct that income tax out of the interest which he pays for the bond on his house, the slightest effect in raising the rate of interest charged on the bond?—I do not think it had, in point of fact.

1409. Mr. *Orr Ewing.*] But the gentleman paying the income tax paid no more, because it was deducted by the person borrowing the money, than he would have done had it been in his own possession; he was required to pay once, and paid no more than once?—Yes; no more than once.

1410. But it is not necessary that there should be poor rates to the same extent on all parts of the country, and therefore the cases are not parallel?—Just so.

1411. *Chairman.*] Do you understand that the duty of supporting the poor in a country is a national duty?—Yes; and the nation have provided for it.

1412. Do you not think that it would more properly carry out that view, if the charges were national too?—No; because as I have said, then you diminish local interest.

1413. Is not the duty national, and therefore equitably imposeable upon all property in the nation?—If the nation provides a remedy, the nation judges as to what is the best mode of doing it.

1414. Mr. *Orr Ewing.*] I suppose you can carry out a national duty by a local action. Although it is the duty of a parish to support the poor, it is not necessarily their duty to support all the poor of the country they live in, if they do it in their own locality. In fact if such locality does its own duty in supporting the poor, it is performing its duty to the nation?—Yes.

1415. *Chairman.*] Then you do not think that every member of the nation ought to bear his fair share in supporting what is a national charge?—When heritage is taxed, I hold that every member of the nation pays in some shape or other.

1416. Does every member of the nation hold heritage?—No; but when you charge the heritage after the thing has been in operation for a certain length of time, its incidence bears on every interest, and the other interests in course of time adjust themselves to it.

1417. How does it bear upon a fundholder who has nothing in the world but his Bank Annuities or his Consols?—If he lives in a house, he has to pay the tax there.

1418. But if he lives in lodgings, and has several thousands of pounds in Consols, what then?—If he lives in lodgings the proprietor of the lodging is charged and the occupier of the lodging is charged, and the rate of lodging is adjusted accordingly.

1419. Mr. *Orr Ewing.*] Is it not quite right to say that the maintenance of the poor is only upon heritage; it is only half upon the heritor, and the other half is upon the occupant?—Yes; it is only half on the heritor, the other half being on the occupier.

1420. Mr. *Miller.*] It is the rent of the house that he is charged upon?—Yes.

1421. The assessment is divided between the owner and the occupier?—Yes.

1422. Then still it comes to be the rent of the house on which it is paid?—Yes; but the tenant pays half of it out of his own pocket, and the landlord pays the other half out of his pocket.

1423. And do you think that the house would let no lower supposing there were no poor rate on it?—I think in that way the burden comes to bear equitably on all concerned.

1424. Does not the occupier take the poor rate and all assessment upon the house into account, when he takes his house?—No doubt.

1425. Is not poor rate, or any other rate, traceable up to the owner of the house itself, so as to remove it from being a personal tax?—I do not think so.

1426. Mr. *Orr Ewing.*] Is it not the case that the consumer of an article is the person who really pays the tax on it; take sugar for instance, is it the gentleman who imports; or is it not rather the consumer who pays?—Yes.

1427. Therefore, is it not the occupier who more properly pays the tax than the owner of the property?—I rather incline to that view.

1428. *Chairman.*] Two men may be the occupiers of furnished lodgings of the same value, both paying the same rent for these furnished lodgings, but the one may have 100,000 *l.* in Consols, and the other only 20,000 *l.*, they both contribute the same amount to the poor rate?—There is no tax that can be imposed of any kind, but will involve some inequities; it is unavoidable.

1429. Even provided that the principle of the tax be just, it may not be justly distributable; no tax can be justly distributable so as to reach the exact equities of the case; but so long as the principle is equitable, is not the object of taxation gained?—But even supposing that the theory was perfectly good, a difficulty might occur, and would occur to my mind in carrying it out, that would be an insuperable objection to it, namely, in the case of the income-tax, you have a national area instead of a local area, and so on.

1430. Have you any other objection to establishing the support of the poor on a national system of taxation than what you have already indicated; that you think it would be more expensive

pensive in its management?—I do not think that it would be more equitable, because I believe that the incidence of the tax upon heritage ultimately falls upon the whole community as it is.

1431. Mr. *Miller.*] You think more so than by means and substance?—Yes, far more so than by means and substance as ever it was carried out.

1432. Taking both of the theories, and not talking of the practice but of the theory alone, what would you say?—Even on the theory, which I presume would just be that of the income tax, it would be full of inequities and full of hardships, from the infinite variety of the kinds and natures of the incomes that there are.

1433. Mr. *Arthur Peel.*] What would you say to a system by which the Consolidated Fund paid a fixed portion, leaving the remainder to be paid by the locality, and therefore leaving a margin for the economy of the local managing board, would not that get over the difficulty that you suggest of taxing different kinds of property?—It would, to a certain extent; but I do not see the advantage of the change.

1434. Mr. *Orr Ewing.*] You think that even that might lead to extravagance?—It would diminish the local interest in the administration of the fund, because the ratepayers would only have one half, or a proportion, of the outlay to bear.

1435. Mr. *Arthur Peel.*] But they would be interested in that half?—Yes, but not in the whole.

1436. Mr. *Anderson.*] You said that industrial occupations did most to create pauperism; is it not equally the fact that industrial occupations do most to prevent pauperism by giving people employment and wages?—Yes, they do both.

1437. And is it not the fact that in those parts of the country where there is the least industrial occupation, pauperism is the highest?—It depends upon whether there has been industrial occupation. The existence of industrial occupation raises the population, and if it go on prosperously, then they have little or no pauperism; but if any change takes place in the nature or amount of the industrial occupation, of course that immediately leaves the parties unemployed, and more liable to disease and to destitution.

1438. *Chairman.*] On this question of the incidence of rating, have you considered the question, with regard to the operation of the 37th section of the Act, of deductions from gross rental?—Yes; my opinion is, that the deductions required to be given by the 37th section of the Act should not be allowed, and that that section in so far as requiring such deductions, should be rescinded.

1439. You think that the taxation should go upon the gross rental?—I think that the assessment should go upon the gross rental.

1440. And do you think that if that section were abolished, any inequities could be arranged under the 36th section for the classification of property?—Yes.

1441. That would remedy any inequalities that might arise after abolishing the 37th section?—Yes.

1442. I believe that the great objection to the abolition of the 37th section, has been mainly from the railway companies?—Yes.

1443. Could not their case be met by the 36th section, which enables you to classify property?—Yes, I think that it could; and with the relief which the companies have got by the Act passed lately, in regard to the making up of their valuations, I really think that there is very little ground for complaint on their part now.

1444. Do you find that that is the general feeling in your part of the country, that it would be advisable and beneficial to abolish that 37th section?—Yes; I know that it is the feeling on the part of the parochial board of Old Machar, and they are a very large body, and they petitioned Parliament, I think, in favour of that, recently.

1445. It leads to great difficulty in working it, does it not? You cannot make equal deduction from all properties, but you must make the deductions vary, and I suppose that there is great difficulty in arriving at any fair adjustment?—There is very great difficulty indeed in distinguishing one from another, and fixing percentages. My opinion is, that there is no equity in giving these deductions at all, because it is making the tax receiver, to some extent, pay for keeping the property in repair, and the tax receiver has no interest in that at all.

1446. What is the practice in Aberdeenshire, so far as you know; are deductions allowed?—The practice in Aberdeenshire in all the county assessments, which amount to a very large sum, upwards of 30,000 *l.* a-year, is, that there are no deductions whatever given from the gross rental. Under the Poor Law Act for poor assessment, of course, while the 37th section remains, parishes must to some extent comply with it; but in regard to the county assessments, amounting, as I have said, to upwards of 30,000 *l.* per annum, the county give no deductions whatever from gross rental, and there is no complaint from any quarter, except from the railway companies.

1447. Mr. *Orr Ewing.*] Have you anything to say with reference to the Board of Supervision; do you approve of it?—I never studied the question of the constitution of it; but in regard to its working, I am inclined to approve of it.

1448. *Chairman.*] I think you have a suggestion to make on the question of the estates of paupers being bound for their support?—I would suggest that if there be any amendment of the Poor Law Act, it should be provided that all estates acquired by paupers during or subsequently to their receiving parochial relief should be liable to the parochial boards for all such relief and interest therein. We very much require such a provision. The practice is to take obligations from the paupers, but in many cases the practice cannot be adopted, such as the cases of lunatics and children; and even where it is adopted it is laid down by the most recent authority on the subject that it is illegal to take obligations; so that if a pauper were to succeed to many thousands of pounds after getting parochial relief, it would seem just now that the parochial board have no claim for reimbursement. Therefore, I think that there should be a legislative provision enacting that all estate acquired subsequently to their getting on the poor's rate should be liable to the board.

1449. That it should by law become primarily liable upon the pauper's acquiring the property, to recoup the board for any expenditure; but, I presume, with a discretion in the board, under certain circumstances, to relieve the pauper in the case of the property being too small to be of any real value?—Yes, there are many such cases; but there are cases, for instance, of a dwelling-house belonging to a lunatic where there is no person to look after the lunatic at all, and where

Mr. *F. J. Cochran.*

11 March 1870.

the lunatic is thrown by the sheriff and the authorities upon the parochial board, and then the parochial board must put the lunatic into an asylum at its expense, and it is doubtful now whether it has any right on the property of the lunatic.

1450. Would you give an absolute right by law, giving a first charge on that property to the parochial board?—I am not prepared to say that it should be a preferable debt, but I think that the property should be liable to the parochial board in relief in the same way as it would be for any other debt or obligation of the owner.

1451. I mean what is the kind of charge that you would make upon this property. If you do not give a first and absolute charge, then it must remain in the discretion of some authority or other. Suppose, for instance, that a lunatic is succeeding to a house in a certain parish, if the law did not give the parochial board a first charge upon it, with whom would you leave the power of saying that that house should contribute to the maintenance of the lunatic?—In the case of a lunatic, where the expenditure is for maintenance, I am inclined to say that it should be a first charge. I never considered that question minutely before; but I think that there would be no harm done to any person if the claim of the parochial board should not only be a claim (which it is doubtful whether it is at present), but a preferable claim.

1452. You see the difficulty to which I point; if it is not a preferable claim, but is to come in along with any other claim, who is to adjudicate, and upon what principle?—That is a detail which could be adjusted by the machinery established by the law.

1453. I want to ascertain whether you have looked into that matter, and can make any suggestion about it?—If it were an ordinary claim, not in the case of a lunatic, but in the case of a party not a lunatic, an ordinary debt is constituted by obtaining a decree in the civil court, and then attaching the property in the usual manner.

1454. Do you think that any difficulty would arise if the law imposed the duty only of relief being afforded in-doors, and if out-door relief were practically abolished?—I would not approve of that. I think it better that the present system should be continued where there is a judicious choice between the two systems of relief.

1455. Has your attention been called to the beneficial effects of the stringent application of the poorhouse test in the Oban poorhouse, in the Lorn combination, where it has greatly lessened the rates and greatly increased the industrial habits of the people?—No, I have not looked at that; but of course we know that the effect in Ireland has been to reduce the rates.

1456. I mean not only to reduce the rates, but at the same time to benefit the poor by keeping off those who are not proper objects, and driving them upon their own resources and really restoring them to industrial habits; and I wanted to know whether you are not aware of that having been strikingly illustrated by the case of the poorhouse in the Lorn district?—No.

1457. I believe you have one recommendation to make about the poorhouse, namely, to lengthen the time of notice required for removals?—Yes. The evil just now is, that by the regulations of the Board of Supervision only 24 hours' notice of intention to remove from the poorshouse is required. Many inmates avail themselves of this, and go out within a few days after admission; they then apply for out-door relief, or re-admission to the house within a day or two, coming back generally in misery, from intemperance and loss of clothes in the meantime. Some restrictions should be placed on this, such as increasing the length of notice, and probably increasing it to a greater and greater interval on repetition. The Board of Supervision, if they have not already power to make this change, should be empowered to do it.

1458. I presume that the regulation requiring 24 hours' notice is merely a regulation of the Board of Supervision, and that they would have the power in their discretion to alter it?—Probably they have, and if they have they ought to do it.

1459. Have you made any representation to the Board of Supervision on that subject?—I am not sure whether our board have done so or not.

1460. Perhaps you would not be disposed to suggest that greater discretion should be left in that matter to the local board; that the local board should have the power of fixing the time of notice?—I would see no great objection to that. There is one other matter of interest to which I would refer, viz., as to the paupers coming in from the country to the towns. We made analysis of the births of the Old Machar paupers, and found that the number of Old Machar paupers who have been born in country parishes is only 30·07 per cent. of the whole number, and that per-centage, in all probability, left the parishes of their nativity at an early age. It is generally at an early age that members of families go into the towns; it is but seldom, comparatively, that they do so at an advanced age, and in those cases where they do come to live in town at an advanced age they generally become chargeable before they have earned a five years' residential settlement, and are so thrown back on their parish of birth; and, in point of fact, parties have often to live twice or three times five years in a town before they acquire a residential settlement therein under the existing law, because most of the towns are composed (like Aberdeen) of at least two parishes, and the five years often become broken and lost by changes of residence, even from one street to another. Then the number of cases thrown back on the country parish of birth is, in such a parish as Old Machar, very great, and, from the natural vigilance of our parochial boards and inspectors, is annually on the increase. The sums recovered from other parishes, in respect of paupers becoming chargeable as residing in Old Machar, but not having acquired settlements therein, has, on the average of the 10 years preceding 1869, amounted annually to 2,029 *l.* In the year 1868 they amounted to 2,268 *l.* 5 *s.* 11 *d.*, and in 1869, 2,493 *l.* 15 *s.* 7 *d.*

1460*. Then what conclusion do you desire to draw from those facts; do you propose to unite the town parishes into one parish for the purpose of settlement?—No, I do not; I merely wish to show that the towns under the existing law are not unduly or unfairly burdened; that was the opinion that I deduced from it.

1461. But the parishes of birth are unduly burdened, are they not?—I will not go the length of proposing any change in regard to that.

1462. But I mean the result would be, that if the town parishes are not unduly burdened, this larger

Mr. *F. J. Cochran.*

11 March 1870.

urger amount of remission to the parish of birth inequitable, and is a grievous burden upon the arish of birth?—The answer to that is involved what I have already stated, that there is no quity, in general, in throwing the burden upon e country parishes from the mere accident of ie party having been born there.

1463. But do not you think that it is a hard ate of things that a man living in a town, from ne accident of that town having been divided nto different parishes, should not have relief where he has really contributed his labour?—Well, I am in favour of continuing the existing state of things there.

1464. It is very beneficial to Aberdeen, and therefore of course you would not wish it changed as far as Aberdeen is concerned?—That may be so, but I explain that there is very much to be said in favour of the present parochial divisions; and having got a distinct rule, which has been acted upon for 25 years, there would be unfairness and injury done by now changing it.

Mr. John Tevendale, called in; and Examined.

Mr. *J. Tevendale.*

1465. *Chairman.*] You are inspector of poor the parish of Fetteresso, in Kincardineshire?—Yes.

1466. I think you have heard the evidence hat has been given by Mr. Cochran; do you gree generally with that evidence, or are there ny points of difference in your views?—I agree ith a great deal of the evidence that Mr. ochran has given.

1467. How long have you been inspector?—have been connected with the Poor Law since eptember 1848, first as inspector in the City arish of Aberdeen, and for the last 10 years in etteresso.

1468. Your experience as Poor Law inspector as been entirely under the present law?—Yes.

1469. Have you any knowledge of the administration of the poor before the Act of 1845?—None.

1470. What is the population of the parish of etteresso?—It is between 5,000 and 6,000.

1471 What is the amount of increase of the opulation?—The population in 1851 was 5,720, 1861, 5,527.

1472. What was the number of paupers in hose two years?—The number of paupers in 859, was 220; in 1860, 198; in 1861, 188; in 862, 179; in 1863, 175; in 1864, 188; in 1865, 86; in 1866, 185; in 1867, 185; in 1868, 175; n 1869, 171; in 1870, 162; they have gradually iminished.

1473. What is the valuation of your parish?—The assessable value for those years has been 4,589 *l.*, 24,607 *l.*, 25,438 *l.*, 24,837 *l.*, 26,463 *l.*, 6,563 *l.*, 26,724 *l.*, 26,964 *l.*, 28,587 *l.*, 28,430 *l.*, nd 29,151 *l.*

1474. The increase from the first year to the ast was about 5,000 *l.*?—Yes.

1475. What is your assessment in the parish; irst, what is the rate, and then what is the total mount of it?—We are assessed upon the first node of assessment.

1476. That is half on owners, and half on ccupiers?—Yes.

1477. Have you any classification?—Yes.

1478. What is the rate on owners?—The ssessment on owners is 8 *d.* per pound, after a leduction of 25 per cent.

1479. Is that 25 per cent. the deduction upon ll property equally?—Upon all household property, not upon lands and fishings.

1480. What is the deduction on lands and ishings?—Seven and a half per cent.

1481. And what is the rate?—Eight-pence er pound on owners, 1 *s.* 10 *d.* on house occuants, 11 *d.* on shops and business premises, and 5 *d.* on lands and fishings.

1482. Has it been the same rate nearly hroughout the whole of those years, or has there been much variation in the rate?—The rate was reduced in 1862; 1 *d.* upon owners, 2 *d.*, 1 *d.*, and a halfpenny upon occupants. There was a reduction in 1862 of 210 *l.* 9 *s.* 8 *d.* upon the assessment.

1483. The rate was reduced, because you did not require so large an amount?—Yes.

1484. You say that there was a reduction of 1 *d.*; was it reduced from 8 *d.* to 7 *d.*, or from 9 *d.* to 8 *d.*?—From 9 *d.* to 8 *d.*

1485. What is the amount of the expenditure in those years?—The expenditure in 1859 was 1,607 *l.* 19 *s.*, in 1860 it was 1,515 *l.* 5 *s.*, in 1861 it was 1,554 *l.* 15 *s.*, in 1862 it was 1,594 *l.* 19 *s.*, in 1863 it was 1,538 *l.* 12 *s.*, in 1864 it was 1,903 *l.* 5 *s.* 1 *d.*, in 1865 it was 1,605 *l.* 8 *s.* 7 *d.*, in 1866 it was 1,721 *l.* 10 *s.*, in 1867 it was 1,748 *l.* 19 *s.* 10 *d.*, in 1868 it was 1,676 *l.* 2 *s.* 1 *d.*, and in 1869 it was 1,627 *l.* 5 *s.*; in these three last years the sums paid for poorhouse buildings were in 1867, 205 *l.* 11 *s.*, in 1868, 202 *l.* 12 *s.*, and in 1869, 470 *l.* 19 *s.*

1486. What is the result, putting aside the buildings, which seem to be an exceptional item of expenditure; has the expenditure on the whole increased or decreased between the first year and the last year mentioned?—It has increased a little, say 20 *l.*

1487. Although the number of the poor has considerably diminished?—The poor have diminished in number, but the expenditure has increased.

1488. The poor have diminished from 220 to 162?—Yes.

1489. What is the cause of that increase of expenditure?—In the first place the allowance to the paupers has considerably increased. In 1860 the average allowance yearly paid to each pauper on the register was 5 *l.* 9 *s.* 5 *d.*, in 1861 it was 5 *l.* 9 *s.* 5 *d.*, in 1862 it was 5 *l.* 12 *s.* 8 *d.*, in 1863 it was 5 *l.* 16 *s.* 4 *d.*, in 1864 it was 6 *l.* 9 *s.* 9½ *d.*, in 1865 it was 6 *l.* 2 *s.* 5 *d.*, in 1866 it was 6 *l.* 7 *s.* 10 *d.*, in 1867 it was 6 *l.* 19 *s.* 4 *d.*, in 1868 it was 7 *l.* 10 *s.*, in 1869 it was 7 *l.* 0 *s.* 10 *d.*, and in 1870, up to March the present date, it was 7 *l.* 6 *s* 3 *d.* The allowances paid to the registered poor have just been increased; that is the money payment, including cordials, and house-rent and clothing.

1490. Was there any cause for greater allowances being made in 1869 than in 1859; is it a fact that they did not get sufficient allowance in 1859, or has the cost of provisions or the cost of house-rent increased so as to account for the difference?—From my experience in dealing with the poor, during the long time which I have mentioned, I am quite satisfied that there are many of them more comfortable than they were during the first period; the poor are considerably improved in circumstances. There are a class of

Mr. *J. Tevendale.*

11 March 1870.

poor that you cannot improve by any amount you give them, but the really deserving poor have been much benefited.

1491. You talk of the really deserving poor as distinguished from the others; what do you point to?—What we call the deserving poor are people who have, not by any fault of their own, or by their own doing, been brought to poverty and caused to apply for relief; there are a number of applicants, however, who endeavour to live, as it were, by obtaining relief, and whose habits and manner of living are such as not to entitle them to it.

1492. Is the number of non-deserving poor increasing?—Well, I should say that the number of non-deserving poor has increased more than the number of the deserving poor.

1493. Do you think that there is anything in the present state of the law that accounts for that?—Nothing that I know of, unless it be the right to relief which the law gives them. They are well acquainted now with the law, and they know that they have a right to relief if they are in certain circumstances.

1494. Have you any remedy to suggest, any modification of the law or of the practice that might check that increase of non-deserving poor?—I find that efficiency in management combined with the poorhouse test are the most effectual remedies that we have met with in checking that.

1495. Are you applying that test more stringently now than you were before?—We have applied it pretty extensively since the poorhouse was opened for our combination in 1869.

1496. You had no poorhouse till 1867?—No until 1867.

1497. What is the proportion of poor that are supported in-doors, and the proportion supported with out-door relief?—From the 1st of March 1869 to the 28th of February 1870 our parochial board offered admission to the poorhouse to 39 paupers and applicants for relief, of whom 16 accepted the offer, and 23 rejected it.

1498. What became of the 23, did they manage to keep themselves?—A number of them are still residing in the district, and have not obtained relief; a number of them have left the district, and wandered away and disappeared.

1499. But with regard to those who have remained in the district, have they succeeded in maintaining themselves?—Yes, they have.

1500. And if it had not been for this poorhouse you would have been burdened with them on the roll?—They would have been receiving relief.

1501. Sir *David Wedderburn.*] Were they all from the parish of Fetteresso?—Perhaps not all of them.

1502. How many parishes are included in your workhouse combination?—Fifteen parishes.

1503. Might they have come from any of those 15?—It is not very likely that they would have; they are more likely to have been travelling people, wandering from place to place.

1504. How many have you altogether in the poorhouse?—The Kincardineshire combination poorhouse was opened for the reception of inmates on the 28th day of August 1867; 15 parishes formed the combination, and 157 beds, or shares were bespoken. The house is licensed to contain 120 ordinary inmates and 30 fatuous paupers; since the opening of the house 228 paupers have been admitted; 84 of them from the parish of Fetteresso; 25 of the admissions were fatuous paupers; 11 of whom were from Fetteresso; 128 have been discharged, and 34 died, leaving 66 as the number of inmates in the house at present date; the average age of the 34 who died in the house was 60 years. The average cost of ordinary inmates for the 20 months ending the 14th April 1869, was at the rate of 4 *s.* 3 *d.* weekly, equal to 11 *l.* 3 *s.* 2 *d.* yearly. The average charge for the fatuous paupers for the said period was at the rate of 6 *s.* 8½ *d.* weekly, equal to 17 *l.* 8 *s.* 10 *d.* yearly. And for the six months ending the 14th October last the charge for ordinary inmates was at the rate of 3 *s.* 6¾ *d.* weekly, equal to 9 *l.* 5*s.* 3 *d.* yearly, and the charge for the fatuous paupers for the same period was at the rate of 13 *l.* 7 *s.* 7 *d.* yearly; being 12 *l.* 12 *s.* 5 *d.* less yearly than the charge for such paupers in the lunatic asylum of the district.

1505. How many did you say were in the house from Fetteresso?—Eighty-four have been admitted altogether from the parish of Fetteresso.

1506. Rather more than half your paupers, then, receive in-door relief?—No; those are the admissions that have been made by the parish of Fetteresso to the house during the whole period from the opening of the house.

1507. *Chairman.*] You say that you have 162 paupers relieved; how many of those are in the poorhouse?—Only 26 at present.

1508. Are you proceeding to increase the stringency of the poorhouse test in the parish?—We have never used it oppressively, but we have always used it in the case of the mothers of illegitimate children.

1509. Sir *David Wedderburn.*] Do the different parishes contribute in proportion to the number of beds that you say are assigned to each?—Every parish has paid their a proportion of the expense of the erection of the house, and every parish pays in proportion to the number of poor that they maintain in the house.

1510. In the original expense of building the house did they contribute according to their number of paupers?—They contributed to the expense of erection according to the number of beds that they held in the house; and then they contribute to the maintenance according to their number of paupers that they maintain in the house.

Tuesday, 15th March 1870.

MEMBERS PRESENT:

Mr. Anderson.	Mr. Gordon.
Mr. Armitstead.	Mr. John Hamilton.
Mr. Cameron.	Mr. Loch.
Sir Edward Colebrooke.	Mr. M'Lagan.
Mr. Craufurd.	Mr. Miller.
Mr. Ellice.	Mr. Arthur Peel.
Mr. Orr Ewing.	Sir David Wedderburn.

EDWARD HENRY JOHN CRAUFURD, Esq., in the Chair.

Mr. John Tevendale, again called in; and further Examined.

Mr. *J. Tevendale.* 15 March 1870.

1511. *Chairman.*] We were upon the question of your combination poorshouse when we left off on the last occasion; you say that the poorhouse test is always used in the case of women with illegitimate children?—We have generally used it since the house was opened.

1512. Is that an invariable rule with you?—Almost an invariable rule, unless there be any special circumstances connected with the case to lead us to do otherwise.

1513. Have you had sufficiently long experience of the application of the test in these cases to be able to give us any information of the effect of that test upon those cases?—I have had a good deal of experience on that subject previous to the opening of this poorhouse. I have had experience in Aberdeen many years ago in reference to that; and I find that, on the first offer of admission, there is a very great reluctance to accept the poorhouse on the part of women with illegitimate children, but that when they have to come back the second or third time, a great deal of that reluctance is done away with.

1514. Has the test had any effect in restraining the evil?—I cannot say that it has had any effect in restraining the evil, but it has had the effect of reducing the number of applications that would be made by such parties.

1515. Mr. *Loch.*] But is that answer to be reconciled with the answer that you previously gave, that after the first experience, the woman comes back with more willingness than she shows in the first instance?—I am stating the fact, that I know by experience, that when they make an application the second time, the same reluctance is not shown to enter the poorhouse as on the first occasion.

1516. If the reluctance wears off, how is it that the test tends to diminish the number of applications?—It is a check upon the first application, at any rate.

1517. Mr. *Miller.*] You mean that it deters people from coming for the first time?—Yes.

1518. What do you give them to do when they first come in?—The mothers of illegitimate children generally do the work of the house, such as washing and scrubbing, and things of that sort.

1519. Do you fully occupy their time?—They are fully occupied; frequently there is a deficiency of servants, and their time is fully occupied in cleaning the house, and washing, and things of that sort.

1520. So that they have not a life of ease?—No.

1521. *Chairman.*] Are the inmates of the poorhouse in your combination poorhouse classified?—They are classified as to dietary, sex, and age, but not as to character.

1522. No classification whatever as to character?—None, further than what the Board of Supervision regulations indicate.

1523. You mean, I suppose, that all the women are put together, and all the men together?—No, they are not altogether; the old women have a part together, and the desolate women, as we term them—mothers of illegitimate children, and so forth—have a room principally to themselves; though they are not classified as to character, they are classified as to dietary and age.

1524. You mean that the ill-conducted and well-conducted are all together?—No, not altogether so; the most worthless class of the women are in a room by themselves, but the old and frail women are all together, except those confined to the sick-room by ill health.

1525. Would you suggest any greater classification, any greater separation of the deserving from the non-deserving?—I have no doubt that it would be desirable, but it is very difficult to carry out in a house of that description.

1526. Do you keep the children in the poorhouse, or do you board them out?—We board them all out

1527. Mr. *Miller.*] Do you send them into the country?—Yes.

1528. What is the rate of your payment for the children?—The average rate of payment is 2*s.* 6*d.* a week, with clothing and school fees.

1529. *Chairman.*] Has there been any increase in illegitimacy in your parish?—There has not. I can give you, if you desire it, the numbers of applications by mothers of illegitimate children for the last 10 years.

1530. I only want to get the fact; although over Scotland I believe there has been an increase, in your parish you have not experienced an increase in illegitimacy?—No.

1531. It has remained pretty stationary with you?—Pretty stationary; almost on an average.

Mr. *J. Tevendale.*

15 March 1870.

1532. Mr. *Miller.*—Can you speak to the effect of the poorhouse on any other parishes than your own?—I can only speak to the working of the house so far as it has come under my own observation. I cannot say how it has affected other parishes in the county. I can say, however, that numbers of them have expressed themselves as satisfied with the working of it.

1533. Mr. *Orr Ewing.*] What is your percentage of illegitimate births in the parish?—Out of the 1,029 applications made during the last 10 years, I have had 141 applications from mothers of illegitimate children.

1534. What is the per-centage per annum of those illegitimate births?—I could not exactly say that.

1535. I suppose it is pretty high?—No, it is not very high.

1536. *Chairman.*] Have you any suggestion to make on this matter, of any modification in the law, with a view to repress the evil or to check it?—I can make no suggestion but just, efficient management, and the poorhouse test in such cases.

1537. Would you take away the right of appeal; would you give an absolute discretion to the parochial boards as to the relief of all women with illegitimate children?—I think that might be safely done.

1538. That is to say, you would amend the law by not giving them the right of going to the sheriff or the Board of Supervision?—I would.

1539. You would leave the parochial boards to be entire masters in dealing with these women?—I would.

1540. Has your attention been called at all to the law of settlement?—Yes; I have had a good deal to do with the law of settlement.

1541. Is there any modification which you have to suggest on that head?—I think that the law of settlement is pretty well understood in respect to the first settlements in the Act, such as birth, residence, and marriage; but I would be inclined to abolish the derivative settlements.

1542. What do you call the derivative settlements?—The settlements derived from parentage. These derivative settlements, I find, cause considerable litigation, because they are undefined as yet, while most of the other settlements have been ascertained by the decisions of the Courts. Between the time of forisfamiliation and majority, these derivative settlements are very difficult. If they were regulated by age, instead of by circumstances, I think it would be a great simplification of the matter.

1543. Mr. *Loch.*] What other than parentage settlements are derivative settlements?—Only those derived from parentage before the parties are emancipated; that is to say, if the party apply for relief between the age of 12 or 14 and 20, before a settlement could be acquired by residence, then the law as at present, is that that child or young person reverts back to the settlement of its parents, unless held to be emancipated, and that is altogether dependent on circumstances; viz., whether the person has been working, what doing, and so on; indeed, the settlement between these years is entirely circumstantial, and every case of the kind has to be regulated according to what the judge or other parties may conceive the circumstances of the case to require.

1544. But if that child is too young to have acquired a settlement by residence, and if you deprive it of the settlement derived from its parentage, how would you give it a settlement at all?—I would give it the settlement of its own birth, and I think that would simplify the Act very much.

1545. That is to say, wherever a child was born that should be the place of its settlement?—Yes, unless it had acquired a settlement for itself after a certain age.

1546. *Chairman.*] After the age of 12 or 14?—Yes.

1547. Up to that age you would leave the derivative settlements as they are now; you would not do away with those settlements before that age?—No; but after that age and before the child had had time to acquire a settlement for itself, should chargeability ensue, I would say, let the child by all means take its settlement by birth. Just now persons may go on from year to year, and no one can tell when they may acquire a settlement and relieve themselves from their parentage settlement.

1548. Do you find that the difficult questions arise after the age of 12, and that you have no difficulties from derivative settlements up to the age of 12?—The disputes in these settlements have not arisen until after the years of puberty, until the child has entered on 12 or 14 years of age; and I am the more strengthened in my view by this fact: I have looked over the decisions, and I find that within the last seven or eight years there have been no less than 10 cases of litigation in the supreme courts in Scotland, arising from derivative settlements.

1549. Mr. *Gordon.*] Were these all cases of minors above 14 years of age?—I am not sure exactly as to the age of each applicant; but I think it is likely that they were all above the years of puberty.

1550. Are there not difficulties arising as to the settlement of the parents of children under 14?—No; they are mostly either birth settlements or residential settlements.

1551. Is there not often a difficulty in ascertaining a residential settlement?—There are difficulties, but the Registration has done a great deal now in simplifying the birth settlements.

1552. But it does not do away with the necessity of inquiring into the residential settlements?—No; that must be strictly attended to.

1553. How would it do to make the child's birthplace the place where relief was to be given, irrespective of the parent altogether?—I would not be willing to separate the child from the parent until it became of a certain age. I think that families should be kept together until the children have come to the years of puberty.

1554. *Chairman.*] Do you find that many of your paupers come back to your parish on a birth settlement after having gone into towns?—Yes; I find that two-thirds come back on a birth settlement. My parish is a large rural parish, and formerly there were a great many small holdings in that parish; and I find that a great number of the applicants whose cases are returned to me from other parishes have birth settlements.

1555. Mr. *Miller.*] Are these cases mostly from country parishes or town parishes?—Occasionally from town parishes and occasionally from country parishes; where they happen to become chargeable.

1556. Can

1556. Can you state how many from the one as compared with the other?—I should say that there are more from the town parishes, because generally more of the people go to live in towns. I could not say the relative proportions.

1557. *Chairman.*] Would you not think that all the difficulties might be got rid of, and an equitable system adopted, if the law of settlement were entirely abolished, and paupers were relieved in the places where they fell destitute?—Well, I am afraid that it would be a very dangerous proceeding.

1558. In what way?—My impression is that it would tend to increase the pauperism in Scotland very much.

1559. How so?—I find that many of the applicants, in making application for relief, are very unwilling to give a statement of their antecedents and proceedings, and I find that not a few of them, before they will give a correct statement, will leave the office without obtaining relief; and I am almost certain, from the experience which I have had, that if you increase the area of chargeability, and do away with the law of settlement, you will increase pauperism. I may be wrong, but that is my impression.

1560. Would you not think it an improvement upon the present law, that a man should not lose a residential settlement till he had acquired another residential settlement?—I think that five years should elapse before he lost his settlement.

1561. Would you allow him to lose one residential settlement without having acquired a second?—Yes, at the end of five years; and then I would let the original birth settlement come into play.

1562. Have you considered the question of the area of chargeability, and also of the area of management?—I have thought over the matter.

1563. What is your view upon that subject?—Well, as I have expressed myself before, I am afraid that it would not have any good tendency.

1564. Mr. *Miller.*] Would you approve of extending the area to your county?—No, I would not approve of taking the county altogether; I should have just the same objection to it as regards its application to the whole country, that it would increase pauperism, unless the local check were brought into operation.

1565. You disagree with Mr. Hercules Scott in that matter?—Yes.

1566. *Chairman.*] Would it not lead to a more economical administration if some of the smaller parishes were united for the purposes of management?—Yes, I think that might be done with great advantage.

1567. Sir *Edward Colebrooke.*] Will you state in what respect it would cause economy; in regard to the number on the poor roll, or in regard to the expense of management?—In some of the rural districts it is difficult to get people to take the management of the small parishes; where the management is efficient, it requires a person to be paid, and I think that for the sake of management, as well as other things, some of the smaller parishes might be combined with advantage.

1568. To what extent would you carry it; have you formed any opinion as to what area, or what amount of population would be most satisfactory in the country districts?—No, I could not fix that.

1569. Take a parish with a population of 2,000, would you think that that was a large enough parish for administrative purposes; or do you mean by small parishes, parishes below 1,000?—Below 1,000, say 800 or 900; two or three might be united, so as to bring up the number to 4,000 or 5,000 in the aggregate.

1570. *Chairman.*] Have you any suggestions to make on the head of assessment?—I think, after considering the matter, that the 37th section of the Act might, with very great propriety, be repealed, and deductions from gross value be altogether done away with; I think that the 36th section provides sufficiently for the proper classification of lands and heritages; so that injustice would be done to no one if classification were properly attended to.

1571. Is the assessment on classification in your parish?—Yes.

1572. Mr. *Gordon.*] Then do you think that classification should be made compulsory upon each parish?—Yes, I think so. If you do away with deductions you must have classifications, otherwise it would be unjust.

1573. *Chairman.*] Have you any railway through your parish?—Yes, over eight miles and three stations.

1574. Have you found any difficulty in the matter of the assessment of railways?—Considerable difficulties; there have been constant changes in the last few years, and we joined with other parties last year in an endeavour to obtain the abolition of deductions, but we failed.

1575. Mr. *Miller.*] Your board approved, I think, of the Lord Advocate's Bill last Session?—Yes, we did.

1576. *Chairman.*] What is the system of classification in your parish?—Our assessment is the first mode of assessment with classification. Houses and heritages, lands and fishings, are classified. One-fourth is charged upon the land and fishings of what is charged upon houses and heritages.

1577. What are the deductions allowed?—The deductions from house property is 25 per cent., and from lands and fishings it is 7½ per cent. On railway property it is 25 per cent.

1578. Are the owners of lands allowed any deduction?—Seven-and-a-half per cent.

1579. Mr. *John Hamilton.*] How long have you allowed that 25 per cent. to railways?—I believe it has been allowed since the assessment was charged upon the railways, which was, perhaps, some 20 years ago.

1580. No alteration was made three years ago?—No.

1581. Mr. *Loch.*] That classification is under the 36th section of the Act?—Yes.

1582. *Chairman.*] Have you experienced any inconvenience from the present law, which enables a pauper to go to the sheriff and get put upon the roll?—I have found no inconvenience. There may be inconvenience felt from it in large towns. The number of applicants to whom I have refused relief during these 10 years is 104. I have given them a line to the sheriff, but only one of those returned with an order from the sheriff, and after the case was explained the order was withdrawn, so that I have no fault to find in that respect.

1583. Mr. *Ellice.*] You think that the appeal to the sheriff works well?—I have no fault to find with it; it would greatly depend, perhaps, upon the nature of the sheriff.

Mr. *J. Tevendale.*

15 March 1870.

1584. Mr. *Miller.*] Your sheriff is a very active man, is he not?—He is very efficient.

1585. Mr. *Loch.*] It may depend upon the nature of the inspector, may it not?—Yes, it might; but an inspector would require to be very cautious in refusing relief unless he had good grounds.

1586. *Chairman.*] You have hitherto confined your remarks to the parish of Fetteresso, but I think you have a table here applying to the whole county, showing the increase or otherwise in the various charges for the poor, for a number of years, since 1849?—Yes. I beg to lodge a statement in reference to the pauperism of Kincardineshire for the 20 years ending 14th May 1868, in which you will find the number of registered poor chargeable for each year, the number of lunatic paupers in the county, the amounts paid under the various headings, and the relative proportion of the paupers to the population.

1587. I see you show a total increase in that table, in the expenditure during those 20 years, of 3,896 *l.*?—Yes.

1588. The total expenditure in the year 1849 was 6,619 *l.* 11 *s.* 9 *d.*; and the total expenditure in the year 1868 was 10,515 *l.* 18 *s.* 6 *d.*?—Yes.

1589. The number of registered poor in 1849 was 1,190, the number of registered poor in 1869 was 1,045, being a decrease of 150 nearly in the number of paupers?—Yes.

1590. Mr. *Loch.*] Under what items of expense is the increase in the expenditure; is it under management?—It has increased in the management.

1591. Mr. *Ellice.*] Perhaps you will say to what you chiefly attribute that increase in the cost of maintaining the paupers?—The expense has increased under all the heads, under registered poor, management, and law expenses; not very much under the head of casual poor, but principally under the head of registered poor and management.

1592. That is to say, that they are kept better now than they were formerly?—No doubt they are much more liberally dealt with than they were formerly.

1593. *Chairman.*] From 1849 to 1869 I see the cost of management has nearly trebled; from what circumstances does that arise?—The management for the last two or three years has increased considerably, in consequence of the opening of the new poorhouse.

1594. The cost of management for 1849 is stated at 476 *l.*, and for 1868, 1,252 *l.*?—Yes.

1595. Mr. *Miller.*] That cost of management as it embraces the poorhouse would partly run over the county?—Yes; all these figures relate to the whole county.

1596. *Chairman.*] When was your poorhouse opened?—In August 1867.

1597. Mr. *John Hamilton.*] Does that cost of management include the interest on the building of the poorhouse?—No, I do not think it does.

1598. Mr. *Ellice.*] What was the first year in which the poorhouse came into operation?—In August 1867.

1599. *Chairman.*] In 1865 the expenditure for management, stated here, is 956 *l.*, being a trifle less than the expenditure in 1864, which was 989 *l.*?—Yes.

1600. In 1866 the expenditure under that head is 985 *l.*; in 1867 it is 1,007 *l.*, and in 1868 it is 1,252 *l.*?—Yes.

1601. Mr. *Ellice.*] Do you consider that that increase of expenditure was materially influenced by the erection of a poorhouse and the maintenance of the establishment connected with it?—There has been a material increase during the last two years caused by the poorhouse, no doubt.

1602. Mr. *Miller.*] That would be in the years 1868 and 1869?—Yes, and part of 1867, too.

1603. Mr. *Loch.*] Are you quite sure that these figures which you give do not include the interest upon the cost of the poorhouse?—I do not think they do.

1604. Mr. *John Hamilton.*] But any money spent by the combination in repairs of the poorhouse is included?—Yes.

1605. *Chairman.*] Taking the column of registered poor, I find that the cost of registered poor in Kincardineshire in 1849 was 5,482 *l.*, the number of paupers being then 1,190; in 1868, the paupers being 1,035, the cost of aliment was 8,675 *l.*; so that it would appear from that that nearly the whole of the increase is really in the aliment of the paupers?—A great deal of it is.

1606. The total increase during the 20 years is 3,896 *l.*, and the actual increase in the aliment is 3,200 *l.*?—Yes.

1607. Mr. *Ellice.*] Does that aliment include the establishment of the workhouse?—The payment to the registered poor does not, till quite recently; that is a separate thing altogether; it is the payment to the outdoor poor.

1608. *Chairman.*] It applies to all the poor whether in or out of the house since 1867?—Yes, for the last two years.

1609. Mr. *Loch.*] Can you indicate to the Committee what your weekly allowance to a pauper now is as compared with the weekly allowance in 1849?—I can give the weekly allowance in 1859 in the parish to which I belong. Then it was 2 *s.* 1¼ *d.*, and the allowance paid now in 1870 is 2 *s.* 9¾ *d.* weekly; that is in my own parish only.

1610. Mr. *Miller.*] You cannot make that comparison over the county generally?—No, I have no means of doing so.

1611. Mr. *Ellice.*] But I gather from the answer that you gave me just now that in your opinion the establishment of the poorhouse has had a tendency rather to increase than to decrease the expenditure per head of registered paupers?—There is no doubt that the paupers in the house cost much more than the paupers out of doors; but still the house is a very great matter, and my impression is that the Poor Law Act cannot be efficiently carried out without the poorhouse test.

1612. But my question was, whether you thought that, on the whole, setting aside other considerations, the practical effect of the establishment of the poorhouse has been rather to increase the rate per head than to diminish it?—I have no doubt that it would increase the rate per head in the case of the registered poor, while at the same time their numbers are diminished.

1613. *Chairman.*] What was the rate in the last year before the poorhouse was opened; you say that in 1859 the allowance was 2 *s.* 1¼ *d.*?—Yes; but what I have given you only bears on outdoor allowances.

1614. They were all outdoor allowances up to 1867, were they not?—Yes; but this weekly return to which I have just referred has no reference to the poorhouse.

1615. I

1615. I want to know the outdoor-poor allowances during the time that you had no poorhouse use; you have given us the fact that in 1859 the allowance was 2*s.* 1¼*d.*, what was it in 1866?—It was 2*s.* 5½*d.* in 1866.

1616. In 1867 what was it?—2*s.* 8½*d.*

1617. That is the year in which your poorhouse was opened?—Yes.

1618. Mr. *Miller.*] In 1868 how did it stand, when the poorhouse was fully in operation?—2*s.* 10⅜*d.*

1619. Does that include the poorhouse expenditure?—No; it is entirely in reference to the outdoor poor.

1620. Mr. *Loch.*] The 2*s.* 1¼*d.* in 1859 was for outdoor relief only, and the 2*s.* 10⅜*d.* in 1868 was for outdoor relief only?—Yes.

1621. Mr. *Ellice.*] So that, in spite of the poorhouse, the outdoor relief has increased very much?—Yes.

1622. Mr. *Anderson.*] Is it not owing to the use of provisions that you have been obliged to give more out-of-doors?—Very likely, and the boards have been getting more liberal than they were.

1623. So that the poorhouse has nothing to do with the outdoor relief?—No.

1624. Mr. *Loch.*] As to the number of paupers, how many paupers had you in the house in the year 1869?—In February 1869 we had 21 paupers in the poorhouse.

1625. Mr. *Miller.*] You mean 21 paupers of your own parish?—Yes.

1626 Mr. *Loch.*] And how many out of the poorhouse?—There were 136 altogether on the roll at the same date.

1627. There were 115 out of the poorhouse, therefore?—Yes.

1628. Take now 1868; what were there then in and out?—There were 17 in the poorhouse in 1868, and the number on the roll was 144; that leaves 127 out of the poorhouse. They have been gradually decreasing.

1629. Mr. *Orr Ewing.*] How many paupers had you in 1867?—156.

1630. Mr. *Miller.*] Are you keeping to the same date in each case—February?—Yes.

1631. Mr. *Orr Ewing.*] The number has decreased?—Yes, it has gradually decreased.

1632. Mr. *Miller.*] February 1867 was immediately before the workhouse was opened?—Yes.

1633. Can you give us the number immediately after the workhouse was opened, in February 1868?—It was 144 in February 1868.

1634. Do you think it was the operation of the poorhouse that reduced the number?—I have no doubt that the poorhouse test had a considerable influence on the number.

1635. Mr. *Cameron.*] It reduced your number in that year by 12, from 144 to 136?—Yes.

1636. Mr. *Miller.*] From these figures, then, I suppose we may gather that the poorhouse had a considerable influence upon the number of paupers?—It has had a considerable influence in my parish as well as in the neighbouring parish of Dunnottar.

1637. Are there many parishes in the county which have not joined the union?—There are 15 parishes that have joined the union, and I think there are 19 parishes altogether.

1638. Benholm has not joined, has it?—Benholm has not joined the union; they were one of the projecting parishes at first, but they withdrew from it.

1639. That is one of the parishes where the assessment per cent. is very heavy, is it not?—Yes, I believe it is.

1640. *Chairman.*] Coming to the head of Management, I meant to get some explanation of that; I will take the increase of expense of management up to the year preceding the erection of the poorhouse; now in 1849 the expense of management was 476*l.*, and in 1866, 985*l.*; it had more than doubled before you had a poorhouse?—Yes.

1641. Can you tell us in what respect that increase has arisen?—I cannot say, except that it must have arisen in consequence of additional salaries being paid to the inspectors, from additional duties devolving on them in consequence of the many alterations that have taken place since that time. Subsequent Acts have come into operation which the inspectors have had to deal with, and they receive remuneration accordingly; and no doubt books, and better offices and safes, and everything necessary for the protection of the board's property, have all come into operation since that time.

1642. What is the allowance to inspectors in your county?—They are very various allowances; I could hardly tell you what they are.

1643. What is the allowance that you get?—£ 120 as inspector and collector.

1644. Has it been increased during the 10 years that you have had the office?—Yes, twice.

1645. What was your allowance as salary when you first became inspector?—About 75*l.*

1646. There have been two rises, and it is now 120*l.*?—Yes.

1647. Are you aware whether the rate of increase has generally been the same in other parishes?—I have no doubt that it has been in proportion in other parishes.

1648. Mr. *Orr Ewing.*] I suppose that the parish which you have to do with has increased in valuation considerably?—Rapidly.

1649. And the amount of money passing through your hands is greater than it was?—Yes.

1650. Mr. *Loch.*] But the increase in your salary does not indicate an increase of salary all over the whole county; you have had it for long service?—Yes; but others have had it for the same reason, perhaps.

1651. If a new inspector were appointed in your place, he would go back to your first salary, I suppose?—Very likely he would have a smaller salary than I have now.

1652. *Chairman.*] How many parishes does this Return which you have handed in apply to?—The whole 19 parishes in the county.

1653. Mr. *Ellice.*] What is the lowest salary, do you suppose, which in any one of the 19 parishes an inspector gets?—I cannot answer the question; I have no means of knowing.

1654. Are there any of them under 50*l.*?—I have no doubt that there are.

1655. Mr. *Miller.*] At Garvock, for instance, the whole assessment is about 80*l.*?—I do not think it is assessed at all. I think there are only about four paupers there. I may say that in 1849 the new Act was scarcely in proper operation; all the requirements of the Act were not known fully in the first years.

1656. *Chairman.*] Is the parish of Fetteresso of about an average size as compared with the other

Mr. *J. Tevendale.*

15 March 1870.

other parishes of the county?—It is a very large parish; it embraces two parishes, Cookney and Fetteresso. They are two parishes for ecclesiastical purposes, but only one for civil purposes.

1657. It embraces a *quod sacra* district?—Yes.

1658. What is the rental of the parish?—The gross value is somewhere between 34,000*l.* and 35,000*l.*

1659. In this aliment to registered poor, do you include the aliment allowed to lunatic paupers?—The figures under that head embrace all the paupers in the county.

1660. Are the lunatic paupers mentioned in your table, in an asylum or in the poorhouse?—No doubt a number of them are in the poorhouse now, but they were almost all in an asylum during the first part of the Return, except a few who were boarded out.

1661. I observe a considerable increase in the number of lunatic paupers since 1849; there were 52 in 1849, and there were 85 last year?—Yes.

1662. What was that increase owing to?—I suppose they are more noted and recorded now than they were formerly. Since the Lunacy Act came into operation, no doubt the number of lunatics has increased.

1663. The Lunacy Act came into operation in 1858 or 1859, did it not?—In 1857 or 1858, I think.

1664. In 1857 and 1858; I observe the number of lunatic paupers was the same, namely 61; but in 1869 it rose to 85; do you attribute that to the operation of the Act in finding out more lunatics?—Yes.

1665. How many of these 85 are in the poorhouse?—I think there are about 17 lunatic paupers in the poorhouse just now.

1666. And in what asylums are the others?—They are in Montrose and Aberdeen.

1667. Mr. *Loch.*] What do you pay for lunatic paupers?—£. 26 yearly in both places.

1668. *Chairman.*] And what do those cost who are in the poorhouse?—For the 12 months ending the 14th October last they cost 13*l.* 7*s.* 7*d.* in the poorhouse.

1669. Mr. *Loch.*] That is just the half of the expense that they are in the asylum?—Yes.

1670. Mr. *Orr Ewing.*] Why do you not keep them all in your own poorhouse ward?—They are not all proper objects for the poorhouse; it is not a curative establishment; it is only for detaining those who are incurable and harmless idiots.

1671. Mr. *Loch.*] Do you keep them entirely apart from the others in the poorhouse?—Yes.

1672. Mr. *Armistead.*] You require a doctor's certificate before you can keep them, otherwise they must be sent to an asylum?—Yes, we require a medical certificate and the sanction of the Board of Lunacy before they are removable to the poorhouse.

1673. Mr. *Miller.*] Your parish is partly country and partly town, is it not?—Yes.

1674. And how do you manage with your parochial board; is it a large board?—I think the number of members is about 70.

1675. Mr. *Cameron.*] How many usually attend?—Well, we have a committee of management numbering 15, which is appointed annually at the statutory meeting of the board in June. Of that committee the attendance in the monthly meetings has been $8\frac{1}{16}$ during the last year, and at the statutory meetings the numbers generally ranged from 18 to 20.

1676. Mr. *Miller.*] Of the 70 members, how many are elected members?—There are five members elected by the ratepayers.

1677. By the occupiers?—Yes.

1678. You have the minister and elders, I suppose, on the board?—Yes.

1679. What number do they make?—Six.

1680. And with five elected by the tenants, that makes 11?—Yes.

1681. Then you have 59 owners on the board?—Yes.

1682. Do you think that the tenants are represented sufficiently?—There has been no indication of the contrary; no large meeting ever takes place to elect them. I must say that the parties elected by the ratepayers are the most efficient attenders at the board meeting. They are very punctual in their attendance, fully more so than the other members.

1683. You have only five elected by the ratepayers?—Yes.

1684. I ask you whether that is a sufficient number to look after the interests of the ratepayers?—I should think that the interests of all parties would be about equal.

1685. That would lead you to say, then, that the ratepayers ought to have as many members on the board as the owners, would it not?—No; I do not think they should have as many members on the board as the owners. The owners, some of them, have a large interest in the affairs of the board; they pay a very large sum to the assessment.

1686. Mr. *Orr Ewing.*] It is usually the committee of management that takes charge of the parish?—Yes.

1687. With regard to that committee of 15, how are they distributed between the ratepayers and the owners?—They generally elect all the ratepayers members of the committee of management.

1688. And what are the other 10 composed of; is the clergyman one?—The clergyman is a member if he chooses to attend. They are composed of two or three of the heritors in the neighbourhood and feuars in the town.

1689. Owners of property?—Yes; owners of property are on the committee of management.

1690. Is the clergyman on the committee of management?—No.

1691. Mr. *Miller.*] You say that the elected members are all on the committee of management?—Yes.

1692. But they might be shut out by the other members of the board?—There is no disposition to do that.

1693. They have the power to do it?—Yes; they have the power, if they were inclined, to do it, as they are more in number. I find that the elected members are generally the most attentive to the business, and attend regularly at the meetings of the committee of management.

1694. Mr. *Cameron.*] I suppose that if the board discovered that the elected members were the most efficient in serving on the committee, they would be always likely to place them on the committee?—They are placed on it now.

1695. *Chairman.*] Have you any facts from which you can give us the average rate of allowances to each pauper on the roll in Scotland on certain dates; take the 1st of February 1846, and then take each period of five years since the Act

Act of 1845?—Yes; the average allowance to each pauper on the roll of registered poor in Scotland, as at 1st February 1846, was 3*l.* 13*s.* 7½*d.*; the average aliment paid to each pauper for the five years immediately subsequent to the passing of the Poor Law Amendment Act, ending 14th May 1850, was 4*l.* -*s.* 10*d.*; the average for five years ending 14th May 1855 was 4*l.* 3*s.* 8*d.*; the average for five years ending 14th May 1860 was 5*l.* 1*s.* 8½*d.*; the average for five years ending 14th May 1865 was 5*l.* 12*s.* 4½*d.*; and the average for the year ending the 14th May 1869 was 6*l.* 5*s.* 1¾*d.*

1696. So that the allowances have been progressively increasing?—Gradually increasing year by year.

1697. What do the allowances amount to on the average during the last five years in your parish?—The allowances paid in our parish during the last five years average 6*l.* 18*s.* 2*d.*, being 14*s.* -¼*d.* to each yearly above the general average paid to the registered poor in Scotland.

1698. What is the reason that you are above the average?—I could not give any proper reason for it, unless it is that the board feels inclined to give adequate allowances to the poor. I must say that it has been our endeavour to discontinue relief to all parties whom we conceived to be not entitled to relief, and to increase the allowances of those whom we conceived to be proper objects of relief.

1699. You have found that in doing so the poorhouse test has been of considerable assistance to you?—It has indeed.

1700. Mr. *Orr Ewing.*] What is your opinion of the Board of Supervision, as to its constitution and manner of conducting the business of the management of the poor in Scotland?—I am not particularly acquainted with its constitution; but as to their management, and the way in which they have conducted their business in reference to the poor, I think it is unexceptionable. I have found the greatest support from the Board of Supervision in carrying out the requirements of the Act. There is one thing that I might be allowed to mention, perhaps, and I think it was mentioned by Mr. Cochran; it has reference to the 40th clause in the Rules and Regulations for the Guidance of Poorhouses in Scotland, whereby paupers are allowed leave of absence on 24 hours notice to the governor. That has been found to be a very inconvenient rule; paupers have been found to take advantage of it, leaving the house, taking their clothes with them, disposing of them, and coming back the next day. It has had a very bad tendency in the house, demoralising the parties, and proving troublesome to the officials in the house. If anything could be done to prevent such incomings and outgoings, I think that it would be a very great service done to management of poorhouses.

1701. Have you any other suggestion to make?—In reference to the effects of paupers, I think that the effects belonging to paupers should certainly belong to the parochial board. At present, unless you take an assignation of the property belonging to them, you cannot take it on their death. And I think that something might be done, so that if they subsequently came into means they should be liable to the board to repay the advances made.

1702. Would not that be a great hardship if the amount was small?—I do not see why it should be.

1703. Such a rule might have the effect of continuing a man as a pauper; whereas if you left the money in his possession he might become a self-supporting man?—There is something in that view; but I have seen a case where a party became possessed of considerable means, which afterwards descended to the relatives, whilst the board was left to be at the loss of the amount which they had advanced.

1704. You would advise a discretionary power on their part, not an absolute rule?—I think that the board should be paid all advances; they should have power to insist upon that at any rate.

1705. Mr. *Miller.*] You think that the paupers ought to repay the advances so far as they are able?—Yes, I think so.

1706. And perhaps the board might have a power within themselves not to exact that, if there were a probability that the doing so would continue them as paupers on the roll?—Yes, I think it would be very wise for them to have such a power.

1707. That would meet your view?—Yes, it would meet my view; I have also an idea that parochial boards should have a discretionary power in dealing with able-bodied persons in times of distress and calamity.

1708. Would you give them that power in individual cases of unemployed persons, or would you only give it when there was a general want of employment in the parish?—Every case would require to be dealt with on its own merits; but I have seen the difficulty of the present system; many an able-bodied man is reduced to great straits, when a little relief might be the means of tiding him over, and bringing him round.

1709. You would not give an able-bodied man the power of claiming relief?—No; I would not at all be inclined to give able-bodied poor a title to legal relief in Scotland.

1710. *Chairman.*] Would you not think that the poor would be just as well managed if the local boards had entire control and discretion in the matter, without having a central board in Edinburgh to overrule them?—No, I do not think that that would be well; I think there must be a central power; it would be well if all parochial boards were thoroughly conversant with the nature of the laws relative to the poor; but there are only a few members of each parochial board that know very much about the working of the Act; and unless there be some regulating power, I would be afraid that it would lead to confusion in the local boards.

1711. You only would wish the central board preserved, for the purpose of being, as it were, legal advisers to the various local boards, and informing them how to carry out the Act?—I think they have been doing that in a great measure, certainly; and I think that it would be a great improvement if the Board of Supervision were constituted a court of appeal in cases which may form the subject of litigation.

1712. With regard to the amount of aliment to be given to the poor, and matters of detail of that kind, which are more in the knowledge of people in the locality than of people in Edinburgh, do you not think that an entire discretion should be left to the local boards?—So it is almost; very few appeals go to Edinburgh, except from parties whom the local board cannot deal with on reasonable terms.

Mr. *J. Tevendale.*

15 March 1870.

1713. Mr. *Orr Ewing.*] You would like the Board of Supervision to have full power of settling all disputed cases of settlement?—Yes.

1714. Sir *Edward Colebrooke.*] You would retain the power that the Board of Supervision has now of determining cases of dispute in regard to relief?—Yes.

1715. In the practical working of it in the country parishes, do the members of the board inquire personally into individual cases, or do they rely very much upon the inspector?—The inspector brings the case before the board, but in country parishes the greater part of the applicants are well known to the members, and unless it be in some very unreasonable cases, there are very few applications that go from country parishes to Edinburgh, to the Board of Supervision, and when they do go, they cannot but be refused, because they are so unreasonable and unjust.

1716. Can you state how often these local boards meet?—In most of the parishes they have a monthly meeting. They are bound by law to have two statutory meetings, but in most of them they have monthly meetings for the disposal of applications for relief.

1717. And in the interval the inspector gives the relief that may be required?—Yes; in the interval the inspector takes the applications, and affords relief until the next meeting of the board.

1718. Then does the applicant come before the board, or is there merely a report of his case?—He may come, or the inspector may merely report the circumstances.

1719. It is not usual for the applicant to appear himself before the board?—Not in all cases.

1720. Mr. *John Hamilton.*] If the Board of Supervision are to settle disputed cases of settlement, how are they to get evidence?—They would require to have evidence obtained from parties in the locality.

1721. Mr. *Arthur Peel.*] Is there any appeal to the central board in the case of medical relief?—I think that the parochial boards cannot dispense with medical officers without the authority of the Board of Supervision.

1722. But do you know any instance of a complaint of inadequate medical relief, or of the refusal of medical relief altogether, being carried to the central board?—I have heard of it, but it has not come under my observation.

1723. Sir *Edward Colebrooke.*] Will you give your opinion as to the expediency of there being an appeal to the sheriff as well as to the Board of Supervision; do you think it desirable to retain that power of appeal to the sheriff?—There is no great necessity for it, but I cannot say anything against it. As I have already stated, I have served 104 lines of refusal during 10 years, and there is only one case in which the sheriff served an order upon me, and after I explained it to him he withdrew the order.

1724. Mr. *John Hamilton.*] Will you explain how the Board of Supervision are to decide cases of disputed settlement?—I could not enter into detail as to that. I would only be very glad to see them constituted a court of appeal. It would certainly simplify the matter, and be the means, I think, of doing away with a deal of litigation.

1725. Mr. *Miller.*] Do you think that it would be cheaper than an appeal to the Court of Session?—Yes, I think the parties would agree upon the facts before they went to the Board of Supervision.

1726. Could they not agree upon the facts before they went to the Court of Session?—The agents would have the management in that case, and I do not think that they would.

1727. Mr. *Cameron.*] The inspector would ascertain the necessary facts for the Board of Supervision?—Yes.

1728. Mr. *Orr Ewing.*] Is there not a tendency in a large rich parish to act tyrannically towards a poor country parish, from the fact of the great expense of carrying a case into the Court of Session?—Yes, there is a tendency to that.

1729. Do you know any case where it happens?—During the first years of the Act there was a spirit amongst inspectors leading to litigation, which has now, however, in a great measure passed away. The law of settlement is better understood now, and there are not such opportunities of going to court as there were.

1730. Mr. *Miller.*] I suppose that the heavy expense has had some effect in preventing it?—Yes, but the expense has been declining.

1731. Mr. *Orr Ewing.*] The evidence as to the facts of the settlement is generally got up by the inspectors?—Yes, and then it passes into the agent's hand.

1732. They are put to no expense in ascertaining the facts of the case?—The facts are all ascertained by the inspector.

1733. Mr. *Cameron.*] When they want to ascertain a fact, does the inspector go and take the affidavit of a person?—No; I think that he goes and examines the various parties when it is wanted.

1734. On oath?—No.

1735. *Chairman.*] What is the gross value of the county; I believe that you cannot give it further back than 1860, but can you give us the figures from 1860 downwards?—I cannot give it before 1860. The gross value in 1860, including the railway and burgh of Bervie, was 185,403 *l.*; in 1865 it was 212,572 *l.*; and in 1868 it was 237,975 *l.*

1736. Can you give me the rate per cent. of the assessment in those three years?—The rate per cent. of assessment chargeable on the above values for these years was as follows: for 1860 it was 4*l.* 10*s.* 11*d.* per cent.; for 1865 it was 4*l.* 14*s.* 1*d.* per cent.; and for 1868 it was 4*l.* 11*s.* 2*d.* per cent. That, you will observe, is upon the gross value.

1737. But there has been an increase in the assessment although the value has increased 50,000*l.*?—Yes; but there is rather a decrease since 1865, you will observe.

1738. £.4 14*s.* 1*d.* per cent. in 1865; that decreased in 1868 to 4*l.* 11*s.* 2*d.*, but that is still higher than it was in 1860?—Yes, a little higher.

1739. Although the increase in the valuation amounted to over 52,000*l.*?—Yes.

1740. Mr. *Arthur Peel.*] Is Kincardineshire a county much infested by vagrants?—There is a good deal of vagrancy; the county town of Kincardine is situated so that it meets both roads from the south, and every night almost there is a collection of vagrants passing through the place between Aberdeen and Dundee.

1741. Is there any uniformity in the treatment of vagrants in the county?—Not that I am aware of.

1742. Is

1742. Is there great difference of treatment?—I cannot speak particularly as to the treatment of vagrants; it generally comes under the police regulations.

1743. Are the police relieving officers in their case?—No.

1744. Who settles the question whether the vagrant is entitled to relief?—The inspector; they all come under the same category as applicants, and when the vagrant turns out to be a proper object of relief, he must just be relieved.

1745. Where?—At the inspector's office.

1746. In a separate casual ward?—No.

1747. He is admitted into the poorhouse?—If the inspector considers that he is a proper object for the poorhouse, he will send him to the poorhouse; if not, he will be relieved with money.

1748. You give the vagrants money sometimes?—Yes.

1749. Do you ever give them tickets to lodging houses?—No.

1750. Mr. *Anderson.*] Do you relieve able-bodied vagrants?—No.

1751. Mr. *Arthur Peel.*] After you give a man money, do you see that he disposes of the money for a right object; do you put him under the charge of anybody?—They generally find lodgings for themselves when the inspector has found that they have a right to relief.

1752. What amount of money do they sometimes give to a vagrant?—It just depends upon circumstances. If a person were brought down with disease, for instance, perhaps a shilling or a sixpence might be given, as the case might seem to require; and if it were a man with a family they are obliged to give more in proportion to the number.

1753. But you would pass the vagrant on to another county?—We have no power of that kind. We might afford relief and endeavour to obtain a settlement, if possible, for the party.

1754. *Chairman.*] Do you never get cases of able-bodied vagrants applying for relief?—Frequently; every night almost.

1755. What do you do with those cases?—We refuse them unless we find that they are proper objects of relief.

1756. Are there no cases in which an able-bodied pauper might get relief from an inspector?—They might get it with a very piteous tale on a bad night, but they are not entitled to it.

1757. Do you not think that it would be a considerable advantage to the inspector if the police were employed, to some extent, in assisting inspectors in reference to these people?—I think they would more properly come under the vigilance of the police than that of the inspector.

1758. Mr. *Miller.*] I suppose that a great number of the vagrants in the county get in round the farm-houses?—No doubt numbers of them are harboured about farm-houses; but the majority of them are found travelling between large towns, such as Aberdeen and Dundee.

1759. And then they sorn at the villages as they pass along?—Yes.

1760. Mr. *Arthur Peel.*] I see that there has been a circular issued by the Board of Supervision, with respect to the relief given to the vagrant poor, and laying down certain regulations; are those not acted upon in your parish?—They are, and I have turned that circular to considerable use in dealing with them. They have now an accurate knowledge of the county. They know very well where there is a poorhouse, and they know very well the inspector to apply to, from whom they are most likely to get relief.

1761. Is the rule carried out that everybody should be bathed, and have a hot bath?—That is when they are admitted to the house. They are bathed and cleaned in the probationary ward before they are taken into the house. (*For the Papers handed in by the Witness,* vide *Appendix.*)

Sir James Gardiner Baird, Bart., called in; and Examined.

1762. Mr. *Orr Ewing.*] You are chairman, I believe, of the Parochial Board of St. Cuthbert's parish?—I am.

1763. That is one of the parishes of the city of Edinburgh?—It is one of the parishes of the city of Edinburgh; it is partly landward and partly burghal.

1764. How long have you been chairman of that board?—Ten years, or rather more.

1765. Has the number of the poor of that parish increased or diminished according to the population since the passing of the Act?—It remains very much the same; it has certainly not increased. If you take actual figures in detail, you will find a very small decrease; but it certainly has not increased in any way at all. The decrease is nothing very material, but there is a decrease. I think you have in the paper in your hand a detail of the population and the number of paupers, and the average of the number of paupers to the population, I have made out from the year 1843 down to the present time. I have taken the year 1843, that is three years prior to the operation of the Act of 1845; and I think you will find in that paper, those details for every year. You will find that in 1843 the number of poor was 1,858, and the population was 71,908, being one to every 38 of the population. Then after the passing of the Act in 1845, the number was 2,031, or one to every 35 of the population; that is rather an increase you will observe. Then if you go down to 1869 you will find that there were 1,955 paupers, and a population of 91,325, or one only to every 47 of the population. I can detail it for the Committee if they wish to have it from 1843 to 1869; but I would rather begin in 1847 than in 1843. I have merely taken 1843 in order to show the average number of paupers three years prior to the passing of the Act; but I think that if you take it after the passing of the Act you ought to take it in 1847, and not the first year after the Act was passed. In the first place the reports of 1845 are not the reports for the whole 12 months, but for 10 months only of that year.

1766. I think you make out that the number of paupers to the population in the three years prior to the Act of 1845, was 1 in 36?—Yes, and that the average of the 24 years since the passing of the Act is 1 to 41, and the average of the last three years 1 to 46. Then if you take account of the increase of the population since 1861, which is made out according to the population of the

Sir *J. G. Baird*, Bart.

15 March 1870.

the last census; if you assume that that population has increased at the same ratio as it increased at in the prior 20 years, you will find that it will leave only 1 pauper to every 50 of the inhabitants; that is assuming that the population has gone on increasing up to the present time, since the last census was taken, in the same ratio as it increased previously.

1767. Mr. *Miller.*] As I understand, it is taking the same increase that there has been on the population between 1851 and 1861?—Yes; it would make the paupers to be 1 to every 50. But without that, taking it at the last census which you have correct data for, you have 1 to 46 for the last three years. Before the passing of the Act you have 1 to 36 of the population.

1768. Mr. *Orr Ewing.*] How does the expenditure bear upon the valuation during that time?—The expenditure has been very materially increased, but the expenditure in reference to valuation has not increased.

1769. Will you state what it was in 1845, or for the three years before the passing of the Act?—I have not got the relation of pauperism to expenditure previous to the passing of the Act. I begin in 1847, since the passing of the Act.

1770. What was the expenditure in that year?—In 1847 the total number of registered poor relieved during the year was 3,176. But one cannot argue from those figures, inasmuch as when you take those who have been relieved during the same year, the same number of paupers may have been relieved a dozen times or more; in fact, I know one pauper was relieved 71 times. Also it includes the number who died. If you take the registered number of poor on one given day, which is the only way to get an accurate statement of facts, they were 2,190 on the 14th of May 1847. The relief to the registered poor for that year amounted to 12,838 *l.*, and the relief of the casual poor was 103 *l.*: medical relief was 18 *l.*; the cost of management was 1,579 *l.*; and law expenses were 212 *l.*; making a total charge of 15,150 *l.*

1771. What was the expenditure in 1869?—I will give you first the number on a fixed day, the 14th of May in that year; that day the number was 1,955.

1772. Mr. *Miller.*] That is considerably less than you had in 1847?—That is less than we had in 1847. It bears out my former statement, that it is rather decreased. The relief of the poor on the roll, or registered, amounted that year to 20,798 *l.*; the relief of casual poor 357 *l.*; the medical relief 702 *l.*; the management 3,117 *l.*; and the law expenses 14 *l.*; making in all 24,988 *l.*

1773. Mr. *Orr Ewing.*] What was the per centage on the rental in 1847?—I have not calculated that. The expense on the rental now is less than 5 *l.* per cent.

1774. Mr. *Miller.*] That is about one shilling in the pound?—It is rather less than one shilling in the pound.

1775. Mr. *Orr Ewing.*] The number of your paupers in 1869 was fewer than in 1847, but your expenditure had increased from 15,150 *l.* to 24,988 *l.*?—Yes.

1776. How do you account for that great increase?—The sums which we now pay to the paupers themselves are considerably increased. Our out-door allowances were found to be so inadequate that, on the 1st of August 1846, one year after the passing of the Act, no less than 459 out-door poor received an increase to their allowances, varying from 1 *s.* to 4 *s.* a month. Then the cost of the in-door poor in the year 1834 per inmate for food, fuel, clothing, &c., was 1 *s.* 4¾ *d.* per week; last year it was 2 *s.* 8½ *d.* a week. That is double, nearly.

1777. *Chairman.*] Perhaps you will take the comparison between 1847 and 1869. What is the increase in the out-door relief from 1847 to 1869?—In 1842 and 1843 the average sum paid for each out-door pauper was 4 *s.* –½ *d.* a calendar month. (Then they were paid by the calendar month, now they are paid by the lunar month; it was changed in 1867.) In 1846 it was 5 *s.* 3 *d.*; in 1847 it was 6 *s.*; in 1867 it was 9 *s.* 4 *d.* (that was the lunar month of four weeks instead of the 30 or 31 days); in 1868 it was 9 *s.* 11 *d.*; and in 1869 it was 10 *s.* 6 *d.*; the average being for the year 1842-3, 2 *l.* 8 *s.* 6 *d.*; and for 1869, 6 *l.* 16 *s.* 6 *d.*

1778. Mr. *Orr Ewing.*] Does this increase arise from an increase of benevolent feeling on the part of the managers of the poor, or from any extraneous cause?—It depends very much upon how you construe the term benevolence. It arose from the feeling that the poor were not sufficiently relieved before; that the relief given was inadequate to their wants. Then, too, you give them a great deal more clothing now, and you spend more money on education.

1779. Do you think that the increased comfort of the pauper is equal to the increased expenditure?—It ought to be proportioned to the increased sum constributed by the parish.

1780. *Chairman.*] We want to know whether it is?—I presume it is. If I have more money in my pocket, I am entitled to expect that I shall have more comfort from it.

1781. But is nothing due to the increased cost of provisions and house rent?—The increase in the cost of provisions is 20 per cent., I dare say, in the last 20 years.

1782. Mr. *Miller.*] Can you take it year by year?—That is a calculation that you could not exactly enter into. It would be difficult to tell you the cost of provisions every year.

1783. But the benevolent feeling (calling it by that name) seems to be increasing always?—Not the benevolent feeling; a desire to fulfil your duty more properly. Look at what you gave in early days. Here are some instances taken at random, of aliment paid in 1839 and 1840:—A widow and six children got 7 *s.* 6 *d.* a-month; a widow aged 74, 3 *s.* a-month.

1784. Take what paupers were getting in 1868?—In 1868 it averaged 9 *s.* 11 *d.* a-month over head; but in the case of a widow and children the amount would be 1 *l.* 8 *s.* per month.

1785. In 1869?—In 1869 it averaged 10 *s.* 6 *d.*

1786. Was there anything different in these two years, so as to create the increased sum?—I do not know that there is any very material difference, except that the relieving committees are more liberal, and found the necessity for being more liberal, than they were.

1787. And that is going on year by year?—That has been going on up to this time.

1788. Mr. *Orr Ewing.*] Do you always find that the paupers, when relieved, make a good use of the money that they obtain?—We have been particular on that point. If we found that the paupers did not make a good use of the money we

e ceased to give them out-door relief, but pre-rred to have them in the house. And in order find out whether the whole of the money or e greater part of it was spent in drunkenness, I quested the assistant inspectors to go round to e different out-door paupers' houses on the ghts after their receiving the money, to ascer-in whether there was an increase of drunken-ess then as compared with other nights, and they ave done that on several occasions. They have quired in the neighbourhood of the out-door upers receiving relief, and have ascertained om the neighbourhood that there is not more runkenness on those occasions than on others. nd considering that, on the pay days, we re-eve about 1,600 paupers, I thought that the olice returns ought to have shown an increase f drunkenness on those days if the money given relief were spent in drink, and therefore I ent to the superintendent of the police in dinburgh to ask him to show me statistics, if he ould, of an increase of drunkenness on our pay ays. He said that he had watched the thing arefully on those pay days (and he knew them ery well), and the statistics showed that there as no increase; and he made out a return of he different cases of drunkenness, on which I arked in red ink our pay days; and the Com-ittee may judge for themselves whether the oney given on those days has been well spent r not. (*Vide* Appendix.)

1789. How often do you pay?—Twice a-eek.

1790. On what days in the week?—We pay n Wednesday and Thursday. It is very curious hat on our pay days the cases of drunkenness are ewer than on other days.

1791. Mr. *Miller.*] I suppose that the police ake charge only of incapable drunkards?—Yes, r people making a noise in the street.

1792. You might style those the really drunk whom the police take charge of?—Yes.

1793. Mr. *Orr Ewing.*] The cost of maintain-ng lunatics has greatly increased, has it not?—The cost of maintaining lunatics has increased to about three times what it was. 1843 is the first year that I have with the cost of the maintenance of the lunatics; that is previous to the Lunacy Act, and my statement goes down to after the Lunacy Act. In 1843 the cost of our lunatic poor was 571 *l.*; in 1869 it was 3,964 *l.*

1794. Mr. *Ellice.*] That year 1843 was before the Poor Law Act was passed?—Yes.

1795. But did it increase in the years after the Act was passed; what was it in 1848 and 1849, for instance?—In 1848 it was 1,665 *l.*

1796. Three times the amount of what it was in 1843?—Yes; and in 1849 it was 1,966 *l.*

1797. Mr. *Miller.*] Why was any difference created when the Lunacy Act was passed?—You incur now very much more heavy expenses in taking up your poor people; that is to say, in apprehending them. And not only that, but the diet is very much increased in cost. The Lunacy Board, after that Act passed, have had the con-trol of the lunatics. If you kept lunatics in the licensed wards of your poorhouse, they were under the control of the Lunacy Board; the Commissioners came and ordered a certain diet for your lunatics, and that diet was very much improved, and was considerably more expensive than the diet of ordinary paupers.

1798. Mr. *Orr Ewing.*] In 1849 you had how many lunatics?—We had 91 lunatics on the roll, and the expenditure was 1,966 *l.*

1799. In 1857 the number of lunatics was what?—The number of lunatics in 1857 was 142, and the expenditure was 1,535 *l.* 6 *s.* This does not include the cost of board of those kept in the licensed wards of the poor house.

1800. In 1869 what was the number?—199 lunatics, and the expenditure 3,964 *l.* Then, I may say that the lunatics for the last two years have all been confined in a lunatic asylum. Before that we had accommodation in our poor-house for a certain number of lunatics, and now, in building a new poorhouse, we have not pro-vided accommodation for our lunatic poor; we preferred sending them to the lunatic asylum, where they would be under the supervision of a regularly trained lunatic medical doctor, and we thought that we could keep them there as cheaply as we could keep them ourselves, if we were obliged to incur the expense of building a place for them.

1801. How do you account for the expenditure in 1857, with 142 lunatics, being only 1,535 *l.*, whereas in 1849, when you had only 91 lunatics, the expenditure was 1,992 *l.*?—I cannot explain that just now.

1802. The expense of maintaining your lunatics in 1849, seems to have been as great, according to the number that you then had, as it is now in 1869?—Yes, it seems so, according to those figures.

[I find on investigating this apparent in-accuracy that in 1857 half the lunatics were in the licensed wards of the poor house and half in a public asylum, and the amount for board in the poor house has been omitted, which amounted to 949 *l.*, in addition to the sum mentioned, making for the year 1857 a total charge of 2,484 *l.* 6 *s.*]

I could give you the dietary ordered I think by the Board of Lunacy for lunatics, and you would find that a man labouring under congenital weak-ness, or an idiot, is obliged to be fed better than any indoor pauper.

1803. Do you mean to say that the treatment of lunatics in 1849 was superior to what it was in 1857?—If there is not a mistake in the figures that I have given, it would seem so; I will look into that question. [*Vide* explanation above.] I mentioned just now that there was an increased expenditure now before a lunatic was taken up, as compared with the time before the passing of the Act. The average cost of such proceedings now, before any notice is given to the inspector at all under the Procurator Fiscal, amounts to 5 *l.* 16 *s.* 9 *d.*, whereas if it were the Fiscal's duty to hand the lunatic over directly, the cost would not be more than a few shillings, and therefore I suggest that if that could not be done, the Procurator Fiscal should consider this matter to be within his ordinary duty. The Procurator Fiscal is a man with a stated income for stated duties, and I think it ought to come under those stated duties, but instead of that he charges considerable fees every time that he apprehends a lunatic, and sometimes it costs 15 *l.*

1804. Mr. *Miller.*] Does that all go to the Procurator Fiscal?—To himself and his clerks.

1805. Mr. *Armitstead.*] Can you give any reason for the increase in the number of lunatics?—Since you have had a Lunacy Act, you have ascertained the number of the lunatics in the country better than you did before. You cannot now

Sir *J. G. Baird*, Bart.

15 March 1870.

now keep a lunatic in private without reporting it; you are properly amenable to punishment if you do so, and therefore lunacy is more found out than it was before.

1806. Mr. *Orr Ewing.*] What was the population of St. Cuthbert's in 1849?—In 1849 the population from taking the returns made out in 1843 was 71,908.

1807. And what is it now?—By the last census taken in 1861 it was 91,325.

1808. Then there is a very large increase of population?—There is a very large increase of the population; an increase of 19,000.

1809. Your lunatics have more than doubled?—The lunatics have more than doubled; and I think you will find that the lunatics in the county are more than doubled, on account of the fact that every lunatic now is known to be a lunatic, and is brought under the notice of the Lunacy Board in a way not known before. Many lunatics were in families; idiots lived out with their own friends and were never known as lunatics at all; and that cannot be done now.

1810. What was your expenditure in managing the poor in 1847?—The expense of management was 1,579 *l.*

1811. What was it in 1869?—£. 3,117.

1812. *Chairman.*] To what do you attribute that amount of increase, which is nearly double?—A great many more officials. You have officials filling much more responsible places at much higher salaries.

1813. Do you include in the expenses of management anything but the salaries of officials?—I include the salaries of all officials, the expenses of making out your rolls, the expense of collection, the receipt stamps, the commission to the messenger-at-arms for receiving arrears of assessment, the auditor's fees, stationery, advertising, printing, travelling, postages, and other expenses.

1814. Mr. *Miller.*] Are you able to give in any tabulated form the details of the management expenses of 1861?—No; I can give the aggregate only.

1815. *Chairman.*] Is the increase chiefly in salaries?—Not entirely; the number of officers has increased very much since the passing of the Act in 1845.

1816. If the number of paupers has absolutely diminished, what has lead to the increase of officials?—Because you are obliged to have a much better supervision of the paupers now than you had before; you give a larger sum in relief now; you supervise them now, and educate them now much better.

1817. I am speaking solely of management, which does not, I presume, include anything about education; I understand that the absolute number of paupers had diminished between 1847 and 1869, and yet the cost of management was doubled?—The cost of management in the poorhouse for one thing has very much increased.

1818. Mr. *Orr Ewing.*] Had you a poorhouse in 1847?—We have had a poorhouse for 100 years, but we have built a larger one, which we entered in last November 12 months.

1819. Mr. *Miller.*] The expense of management for 1869 includes the management of the new poorhouse?—Yes.

1820. Taking 1867, what was it then?—In 1867 it was 2,896 *l.*; you have a governor and you have a matron, and medical relief too has increased very much.

1821. *Chairman.*] Take the two years, 1847 and 1867; in those years the management increased from 1,500 *l.* to 2,800 *l.*?—Yes.

1822. The number of paupers diminishing all the while; what caused that great increase of expense?—You have got a very much more responsible lot of office bearers.

1823. Mr. *Miller.*] Does that lead to higher salaries?—It does lead to higher salaries, no doubt; your office bearers are much better paid; you have a higher class of clerks in your office; your work is better done; your poor are better supervised, and the remuneration they receive is larger than it was before; if you look at any office, or any establishment in the world, it is the same. Let us look at our own private establishments too, and see how our own household expenses have increased in 20 years.

1824. *Chairman.*] Then the cost of management amounts to 30 *s.* per head per pauper?—I did not make that calculation.

1825. The paupers were 1,900 in number on the 14th of May 1867, and the cost of management was nearly 3,000 *l.*?—Yes.

1826. Mr. *Ellice.*] Is that solely for the staff?—It includes other things; it includes the salaries of all the officials, the expenses of making the rolls of collection of receipt stamps (you have to give a receipt stamp to every ratepayer who pays a tax of a certain amount; we have upwards of 30,000 in St. Cuthbert's parish, and therefore there must be a great many that will require receipt stamps); it includes also the commission to the messenger-at-arms for recovering arrears of assessment, auditor's fees, sationery, advertising, printing, travelling (sending a man over with a pauper to Ireland, or anything of that sort), all postages, and every other expense.

1827. It would be very interesting to have on our minutes an account in detail for one year of that sum; perhaps you will have the goodness to furnish, at your leisure, an account for the year 1869, in detail, of the cost of management?—Yes, I will do that.

1828. *Chairman.*] If you take 1849, 1859, and 1869; that will give us decennial periods?—I will do so. I may observe, that since 1845 there have been several Acts of Parliament passed that have thrown a great deal more work on our office, such as the Poor Removal Act; the General Lunacy Act, with its four amendments; the Valuation Act, and the Vaccination Act; and with these different Acts the duties have become more extensive and more onerous.

1829. Will you furnish us with a statement showing the comparative cost, in detail, of each of the years I have mentioned, adding any explanation which you think proper, to show to what particular causes the increase is due?—I will do so.

1830. Mr. *Orr Ewing.*] You will not only state details as to the number of parties employed, but also as to the amounts of the salaries?—Yes; I may state here that Mr. Finlay, sub-editor of the "Scotsman," wrote an account of the expense of carrying out the different charities in Edinburgh, and the expense was 30 per cent., while the administration of the poor law has cost only 12 per cent.

1831. Would you suggest any alteration in the area of chargeability?—No, I would not. I think it would be a great mistake to do so. In St. Cuthbert's, no doubt, next census we shall have a population of 100,000, and it is a very large

large parish to manage, and if you increased it you would make it more difficult still to manage, and you would not make the management more economical; on the contrary, if you look at the experience of the management of large parishes, you will find that the expense increases with the size invariably, if you look at it in detail. If you were to make the area national, I have no doubt that that would lead to extravagance. The great check on expenditure is the interest that the people take, in the locality, the interest of those who are required to pay at the place, and I think that is the best check you can have.

1832. Mr. *Miller.*] That is extending the area very much; but suppose the area to be extended over all the bound of Edinburgh?— Suppose you made Edinburgh one parish, you would increase the burden on Edinburgh to the extent of upwards of 7,000 *l.* a year; I mean that if Edinburgh were one united parish, the increased expense to Edinburgh, on the whole, would be 7,000 *l.* a year. At present you get relieved of 7,000 *l.* a year in Edinburgh, at least, in respect of relief to parties in Edinburgh who have not attained a residential settlement there, on account of the separation of the parishes, which you recover from other parishes. You do not send the paupers back to the other parishes, however, and therefore it is no hardship to the pauper himself.

1833. Mr. *Orr Ewing.*] The difficulty of getting a settlement in Edinburgh is greatly increased by the fact of its being divided into three parishes?—It is increased by people not residing within the same parish for five years.

1834. Mr. *Miller.*] Upon that ground you save 7,000 *l.* a year?—We save 7,000 *l.* a year upon that ground, and upon that ground alone; the union would be no corresponding benefit to the parish of Edinburgh. It would be a very great expense to St. Cuthbert's; it would add 4 *d.* a pound upon the ratepayers of St. Cuthbert's.

1835. Mr. *Orr Ewing.*] What is the rate per pound in St. Cuthbert's parish at present?—It is 1 *s.*, or nine-tenths of the rental.

1836. In Edinburgh parish, what is it?—1 *s.* 8 *d.*, on four-fifths of the rental. This last year it very much increased on account of the very heavy expenditure they appear to have in Edinburgh just now; they had not a shilling of debt in Edinburgh four years ago, until they began building a new house, and they have had considerable expense in getting it. They have bought the estate on which they have built their new house, and they will be able to sell that portion of the estate which they do not require, and also the ground on which their present house stands, and that will reduce the debt to some considerable extent, and probably will nearly wipe out that debt. They have consented to spread the debt over 30 years, and I do not see that their assessment ought to be much heavier in Edinburgh than it is with us. At any rate it would be very injurious to us to unite our parish with that parish.

1837. Mr. *Miller.*] What is the rate in the Canongate parish?—I think about 2 *s.* 6 *d.* The union would be a confiscation in regard to St. Cuthbert's to the extent of nearly 7,000 *l.* or 8,000 *l.* a year. It would benefit Edinburgh about 3,000 *l.* probably, if it were joined to us, but then it would suffer from the increased number of paupers who had obtained a settlement in the town.

1838. Mr. *Orr Ewing.*] Is the class of people who live in St. Cuthbert's the wealthier portion of the City of Edinburgh?—We have a good deal of the wealthier portion.

1839. The Canongate parish is the poorest?—Yes.

1840. And the assessment there is the heaviest?—Yes.

1841. And the City of Edinburgh parish is also poorer than St. Cuthbert's?—It has not so many paupers as St. Cuthbert's; we have some very poor people in the Cross Causeway, Water of Leith, and other regions.

1842. Do you think it is fair that the poorer part of the City of Edinburgh should pay a larger amount of assessment than the richer part?—But my idea is that you will not relieve the City of Edinburgh by an amalgamation.

1843. Mr. *Miller.*] Is it, or is it not a fact that the workpeople who are largely employed in the west end of Edinburgh, which is in the parish of St. Cuthbert's, live in the old town of Edinburgh generally, or in the parish of Canongate?—A great many of them live in their own parish. I do not know where all the workpeople labouring in St. Cuthbert's reside, but I know that we have a large number of paupers among ourselves; a good many of the workpeople live within our parish, and I do not think myself that you would be justified in saying that the labourers who work in St. Cuthbert's live in another parish. Some of them may, and some of them not.

1844. Mr. *Orr Ewing.*] Might it not be possible that the three parishes of the City of Edinburgh might be combined into one parish for assessment, but the three boards of management be continued as at present?—You mean to equalize the assessment; that would be a very great hardship upon St. Cuthbert's. I do not see that the hardship is greater upon the town of Edinburgh now than it is upon the county of Dumbarton, or Mid Lothian, for instance, where the parishes are assessed separately.

1845. Mr. *Miller.*] Except in this way, that in the case of Edinburgh the richer people live in one part of the town, and the poorer in another?—It may be a hardship on the parish of Canongate. I do not think it a hardship upon the proprietors of Canongate so much as upon the occupiers. The proprietors of Canongate get very much larger interest for their money than the proprietors in a better part of Edinburgh. For instance, some of those old houses do not sell for very large sums of money; people in Edinburgh buy them, and let them out to a number of families, even letting their cellars for rooms; the very poor unfortunate tenants who reside there pay their rents beforehand, and they get from 12 to 20 per cent. interest, whereas in the good part of the town of Edinburgh they get nothing like that.

1846. *Chairman.*] Do you not consider that that state of things results from the unequal distribution of rates in the various parts of the city?—Not in the slightest degree; that has not the slightest effect on it. These people go to live in the particular parish without reference to the rates. A man who lives in a 4 *l.* house in St. Cuthbert's pays 1 *s.* 9 *d.* a year, a man in a 6 *l.* house only pays 2 *s.* 6 *d.* a year, and a man who lives in a 10 *l.* house would pay about 4 *s.* a year.

1847. Mr. *Miller.*] That is, the occupier would

Sir *J. G. Baird*, Bart.

15 March 1870.

Sir *J. G. Baird*, Bart.

15 March 1870.

would pay that?—Yes; that is what all the tenants pay. Now, 1 *s.* 9 *d.* to a man who lives in a 4 *l.* house is not very much; and these men, living half-a-dozen in the same room, do not pay anything like so much.

1848. Mr. *Orr Ewing.*] You stated, as one of the reasons why you did not wish the parishes united, that the present system prevented the inhabitants from getting a settlement in the City of Edinburgh, and therefore gave you a claim on other parishes, country parishes; do you not think, while it may be an advantage to Edinburgh, that it is a great disadvantage, and very unjust, to other parts of the country, that there should be that difficulty of obtaining a settlement?—No, I do not think it is unjust to other parts of the country any more than the difficulty of obtaining a settlement anywhere else is. If a man lives in Edinburgh he will get a settlement by five years' industrial residence, but if he is a countryman, without an industrial settlement (and we all know that there is a tendency in people, when they get old and cannot get work, to congregate in towns, and to get jobs here and jobs there for a long time, and go about from parish to parish), we can relieve him when he becomes a pauper, and then have recourse against his birth parish, if he has no other settlement.

1849. Mr. *Anderson.*] Do you know what amount you draw from country parishes in that way?—Out of the 1,955 paupers chargeable at the 14th of May 1869 there were born only 691 in St. Cuthbert's parish; in Edinburgh there were born 205; in Canongate 70; in other parishes in Scotland 814; in England 59; and in Ireland 116; together making 1,955 paupers, so that it will be seen that those born in St. Cuthbert's parish are just about one-third of the whole and it would be most oppressive to burden that parish with all the paupers who would acquire settlements if the city parishes were combined, there being only a third of the number chargeable born within the parish.

1850. But as regards the amount, you said that it would not be a complete relief to Edinburgh, because you draw at present a large amount from other parishes; how much do you so obtain from other parishes?—Rather more than 7,000*l.* a year. There are a great many charities in Edinburgh, which draw poor people towards Edinburgh. If you were to combine the parishes of Edinburgh, then when a man in Glasgow was out of work, he would come to Edinburgh, probably, to get work; he would get work for a certain time, and easily obtain a residence in Edinburgh by living there five years; whereas a working man going from Edinburgh to Glasgow, if the parishes of Glasgow were not combined, would not obtain a residential settlement on the same easy terms.

1851. *Chairman.*] The proposal is to unite the parishes of all large towns; would not that be advantageous?—It would be a great relief to country parishes. You hear grumbling now in the towns about people coming in from the country; they come in to supplement the very little labour which their health will only enable them to perform, or to get some small light jobs. They are attracted to a centre of industry like a large town, and you would burthen all your large towns with these country paupers. Now the country parishes relieve these people; that is to say, you charge them on their birth settlements, and get the amount back from the country parishes.

1852. Mr. *Orr Ewing.*] Is it not a fact that the greater number of people who leave the country for the town are young vigorous men and women?—The greater part may be; but I do not think that a young vigorous person brought up to agricultural labour will leave the country to go into the town for work.

1853. But there is a redundancy of population in many agricultural districts, is there not?—In East Lothian they tell you that they have not a sufficient number of those labourers, and in Mid Lothian too.

1854. Do you think that a pauper has a greater right to be relieved in a parish in which he has expended all his labour, or in a parish in which he has merely been accidentally born?—As to the pauper's right I do not think it makes any difference at all to the pauper; because when you relieve a pauper you do not send him back to his parish, you merely send your claim against that parish for the money. We have 300 or 400 men that we relieve constantly who do not belong to our parish; but they remain in our parish getting relief, and we draw repayment from the parish which they belong to.

1855. I will put the question in another form; is it more just that the parish in which a man has been born should relieve him when he becomes a pauper, or that the parish in which he has expended all his labour should relieve him?—That involves a very difficult question and many considerations. In the first place you have to ascertain whether it is a parish in which all his labour has been expended. If it is a parish in which his labour has been expended, the propability is that that becomes the parish of his settlement, which is bound to relieve him. If he is an itinerant workman who goes round from place to place, and not a steady man, I do not see that it is incumbent on these parishes more than on the parish of his birth settlement to relieve him.

1856. But suppose that a man leaves the country in his youth, and goes to reside in the city of Edinburgh; but that he moves about from the parish of Edinburgh to St. Cuthbert's, or from St. Cuthbert's to Canongate, still working for the benefit of the city of Edinburgh; is it fair that he should lose the settlement there because of not having lived continually in one parish?—Yes, I think it is quite fair; it is a great relief to Edinburgh, and no hardship to the man. If every man who has been born in the country, and merely comes to get occasional or even constant work in the great parishes of the towns, were to obtain a settlement there, it would be a very heavy burden on the towns.

1857. Mr. *John Hamilton.*] Is not the principle of the poor law this: that when a man is employed and lives in a place for five years, he is to get relief from that place?—Yes, if he be in the same parish.

1858. Has not the way in which Edinburgh is divided prevented the operation of that principle?—No; the law applies to every parish in Scotland. If a man resides in a parish he acquires a settlement, and if he becomes itinerant and goes from parish to parish he has not a settlement.

1859. A man in the country in the same employment for five years, most likely is in the same parish all that time; but that is not so much the case in Edinburgh?—I do not know that. Probably you would find in Lanarkshire that your agricultural

agricultural population go from parish to parish much more frequently than once in five years.

1860. They do not remain in the same employment in that case, I suppose?—Yes; the farm labourers remain farm labourers till they die; they do not remain in one parish more than one or two years; they are constantly engaged at the markets by different farmers.

1861. But a man may, in Edinburgh, remain in the same permanent employment and be changing his residence from one parish to another, may he not?—Yes; but a steady man would not change without deriving a benefit from the change. I think that if St. Cuthbert's and the City of Edinburgh were each united with a part of Canongate, the City of Edinburgh could not grumble much. I should not object myself, as a member of St. Cuthbert's, to have a half of Canongate united to our parish if the City of Edinburgh would take the other half. The High-street would be a natural division of the parish.

1862. Mr. *Orr Ewing.*] Is there not a strong feeling in Edinburgh in favour of the amalgamation of the two parishes?—There has been a strong feeling shown against their amalgamation, but never in favour of it.

1863. Was there not a public meeting called in favour of it?—There was a public meeting called by the Lord Provost of Edinburgh on 2nd January 1867, when we began to build our new poorhouses. It was called by advertisement in the paper to consider the propriety of a combination poorhouse. There was a motion made which was duly proposed and seconded, that that combination should take place. This meeting was called by the Lord Provost and magistrates of the town of Edinburgh, and was held in the Queen-street Hall in Edinburgh, and was open to the world, and only 34 or 38 people voted for that combination, and the inhabitants of St. Cuthbert's parish were not particularly invited to go to that meeting. After that there was another meeting held, also in Queen-street Hall in Edinburgh, on February the 15th, 1867, to consider the same question, and to consider a report which had been issued with a view to combination. The platform was occupied by a good many men, all connected with the city of Edinburgh parish, many of them connected with the parochial board, and the Lord Provost was in the chair. St. Cuthbert's people were there at that time in pretty good strength. They knew that the question was to be brought forward. There was a sort of row got up at the meeting. It was a very full meeting, but not crammed, for there was plenty of egress, and people could go in and out whenever they liked. Dr. Wood addressed the meeting, and made use of some very violent and unjustifiable language, and he so irritated the meeting that they would not hear him any more. An account of the meeting was published in the "Poor Law Magazine," of Scotland, in March 1867, with which nobody in St. Cuthbert's had anything to do, and I can show it to the Committee if they please. The result was that those gentlemen on the platform tried to adjourn the meeting; the meeting did not choose to be adjourned, and the meeting voted me into the chair, and we carried, by unanimous consent (or rather, as there were two or three hands held up against it, by a majority of several hundreds) our dissent from their views.

1864. *Chairman.*] What was the meeting called for; was it for combining the three parishes in one management and in one parish for the purposes of settlement and for a poorhouse, or was it simply a meeting to consider the question of having one common poorhouse for the three parishes?—To consider the question of one common poorhouse for the three parishes. The last meeting was convened by the Lord Provost by public advertisement to receive the report of the committee appointed at the meeting of the 2nd of January, and to resolve as to further procedure. The advertisement also invited the heritors of St. Cuthbert's to be present.

1865. Was the question of uniting the three parishes of Edinburgh for the purposes of settlement at all before that meeting?—To a certain degree it was.

1866. Was that the object of the meeting?—It was not the object of the meeting; they found the opposition was too great for that. At the first meeting Mr. Black spoke, and Doctor Wood and they both spoke on the advantages of combining the parishes. They were interrupted, because they were told that that was not the object of the meeting. The object of the last meeting was to receive a report which had been drawn out and published by a committee appointed by the first meeting.

1867. Was that meeting called for any other purpose except simply to consider the question of having one common poorhouse for the three parishes?—No, or rather for the two parishes; Canongate was not mentioned.

1868. Then that has nothing to do with the question raised by the honourable Member as to the incidence that would fall upon the parish of St. Cuthbert's if there were an amalgamation for the purposes of settlement?—No, but the other proposal must have led to that ultimately. Every individual who took an interest in that meeting on the side of a combination for a poorhouse, had expressed an opinion previously on the advantages of combining Edinburgh into one parish. The first meeting certainly was to consider the combination for poorhouse purposes.

1869. I want to have this distinctly clear. I understand that that meeting was not called with any other view, or for any other purpose, than to consider whether there should be one poorhouse for the three parishes? — For the two large parishes.

1870. Mr. *Orr Ewing.*] Did the Board of Supervision give any opinion about the desirability of that?—The Board of Supervision were very careful not to give an opinion, but I see in the evidence laid before this Committee that Baillie Lewis says, "That if the Board of Supervision had been consulted, more than one house would not have been erected." I do not know how he ascertained that, because I saw Sir John M'Neill about the time of the building of this house, and he never committed himself to a special opinion; but I understood, from what took place, that he was rather favourable to a second house being built; and, I think, if you will refer to Sir John M'Neill's evidence at question 1457, you will see that he is as well pleased to have two houses as he would be to have one.

1871. Mr. *Miller.*] I should like to know about these meetings; they were called by public advertisement,

Sir *J. G. Baird*, Bart.

15 March 1870.

Sir J. G. Baird, Bart.

15 March 1870.

advertisement, I suppose?—They were called by public advertisement, by the Lord Provost.

1872. Were all and sundry to attend?—I have not a copy of the advertisement calling the meeting, but I see that a public meeting of the citizens of Edinburgh was called; it was an advertisement to the citizens of Edinburgh.

1873. And to the heritors of St. Cuthbert's?—The first meeting the heritors did not attend; a few attended, but they did not attend as a parochial board at all. They were not called, and they did not want to identify themselves with the city of Edinburgh on that occasion. They did not think it necessary to go. As chairman of the board I went, and I objected.

1874. Then at the second meeting they did go?—They did go; they went to protect their own interests.

1875. In large numbers?—Not in very large numbers; I daresay there were 500 or 600 people at the meeting, and they were not confined to the members of St. Cuthbert's; the members of St. Cuthbert's were, however, very strongly represented there.

1876. Was there a majority there of the members of the parochial board?—How many members do you suppose we have got? a great many thousands; the room would not hold them.

1877. Were the majority at that meeting composed of St. Cuthbert's members?—I do not know whether they were; there was no sederunt made; I have no doubt that the majority of the people there had an interest in St. Cuthbert's parish.

1878. Mr. *Orr Ewing.*] I wish to call your attention to an answer made by Sir John M'Neill, to a Question put by himself, as to this question of the combination of the parishes of Edinburgh; I asked him at question 1444, "Do you think that it would be more just to rural parishes if such were the case?" and his answer was: "I think that the combining of parishes in large towns would be beneficial, in Edinburgh especially?"—Yes, I know Sir John M'Neill said so.

1879. "I have always been of opinion that it is desirable. But there is another question, namely, the question, is it desirable to compel that; it is not the object that I object to, but it is the mode in which it is proposed to effect that object?"—May I refer you, in answer to that, to the evidence given at Question 1457?

1880. *Chairman.*] That refers to Glasgow?—But I spoke to Sir John M'Neill after I saw Mr. Lewis's evidence. I said, "I was very careful not to ask you your decided opinion whether you preferred two houses or not, as, chairman of the Board of Supervision, I did not want you to commit yourself." Mr. Lewis, in answer to question 4885, states, that if the Board of Supervision had been consulted, only one house would have been built. I showed that to Sir John M'Neill, and he said "he had no authority from me for saying so, and I much prefer the two houses to one; and you may say so if you like." The attempt to combine the city parishes is not a new thing at all. In the parish of St. Cuthbert's, in 1846, there was a meeting of the Board called for the purpose. There were 600 members of the Board personally present (that is an unusually large meeting) who voted against it, and eight members, all of whom, with one exception, were members of the Canongate parish, voted for it. There were 600 on one side, therefore, and eight on the other. The subject was again under consideration before the parochial board in February 1859 (both these dates were before I had anything to do with the parish). A committee was appointed to consider it, when the following report was given in on the 28th of June, and unanimously adopted: "At a meeting of the Board on the 1st of February last" (that is, 1859) "a proposal for an experimental trial of co-operation with the city parish, with a view, if that should at a future time be ascertained to be expedient, to combination, was under consideration, and your committee were directed to prosecute their inquiries. Before proceeding further, and as obviously nothing could be done even in the direction referred to, unless the parish were thoroughly satisfied it was to their advantage, your committee considered that the most obvious and judicious way of ascertaining its mind was by inviting a meeting of the larger heritors. Accordingly, a meeting was held, and as, after consideration, these heritors were almost unanimously adverse to the project, your committee, influenced also by the appearance of formidable difficulties in the way of any independent and safe experiment, which was, by the most sanguine, held to be an essential preliminary to any proceeding whatever, at once resolved entirely to abandon the notion; and they now recommend that the course of true wisdom is for the Board to devote itself exclusively to maintain, and even, if possible, improve, the present prosperous state of their internal affairs, and continue to cultivate friendly but independent relations with all other parishes."

1881. Mr. *Orr Ewing.*] I think that all the evidence that you have given goes to prove this, that the two poorer parishes are very anxious to combine with the richer parishes, but that the richer parish of St. Cuthbert's, fearing that they would suffer thereby, are opposed to it?—Naturally.

1882. I suppose that that is a very natural occurrence in human affairs?—Yes; I see also that there is a good deal made both by Doctor Wood in his evidence, and by Baillie Lewis, about the use of mandates. Mr. Lewis says, that the amalgamation of parishes in Edinburgh was resisted, especially by the mandate system. I can show you, if you like to go into it, that never on any single occasion has a single mandate been used to prevent a majority resulting in favour of the amalgamation of parishes. The opposite party have used every mandate they could get in favour of amalgamation, but the party against it have never required to use a single mandate, and not a single mandate has ever been used on that question. Now, both Baillie Lewis and Dr. Wood mentioned that the amalgamation of the parishes was resisted very much by mandates.

1883. Do you approve of the mandate system?—You could not work a parish, constituted as St. Cuthbert's is, without it. Ladies are members of the parochial board, and gentlemen absent from home are members of the parochial board. A gentleman absent can get a friend or factor to go by giving him a mandate; a lady, if she wishes, can send a mandatory to act for her. In a large board like St. Cuthbert's, a board consisting of 6,600 heritors, and 30 representatives of upwards of 30,000 ratepayers, you have very often small meetings; at your two statutory meetings, 200 or 300 would be a largish meeting; and it is very easy for a few

few people who wish to oppose the executive, to go round and collect a party to take you by surprise; your friends do not resort there, and if you did not use the mandates you would be thrown over.

1884. Do you think the system is perfect as it is, or would you have any alteration of the mandate system?—I do not know that you could improve the present mandate system very well; you might, by causing great additional expense, limit the time of mandates if you chose.

1885. Mr. *Miller.*] Is not the system, as it is at present, greatly in favour of the executive?—No, I do not think so; I think, if you go to an intelligent man in the parish, he knows the district of his parish; he knows where the different parties live, and if he wishes to collect mandates he can do it; for instance, when a collector was chosen the other day, Mr. Ford, who never attended the board meeting before, produced a very large number of mandates.

1886. *Chairman.*] You said just now, as I understood you, that it was absolutely necessary that your board, as governing body, by which I presume you mean those who take the most interest in, and active and constant attendance at, these boards, should have the power of gathering these mandates so as to resist any attacks made upon them by the ratepayers in the course of their proceedings?—To resist any attacks that may be made by a few people who are opposed to the executive.

1887. You adhere to the statement that you have never used mandates yourself?—I did not make that statement. I have used them on two occasions for the last 10 years.

1888. Mr. *Orr Ewing.*] You only said that you had not used them in regard to the question of the combination of the parishes?—Yes.

1889. Mr. *John Hamilton.*] Do you see any objection to limited mandates for special occasions and factors' commissions?—I think that a factor's commission would not enable a man to vote at a parochial board. It enables him to vote at county meetings, and to take a part with the commissioners of supply, in proportion to the income represented. A man of a certain income may be represented by a factor, but one of small income not; but that is not the case at meetings of parochial boards.

1890. *Chairman.*] The question is, whether, supposing that the law was modified to this extent, that mandates should only be allowed for special occasions, to be given on those special occasions, except in the case of parties represented by factors; and that, in those cases, the factors should have power by law to appear at any meetings, that would work well?—I do not think so. In a place like St. Cuthbert's, where you have upwards of 6,000 heritors, you cannot expect those 6,000 heritors to go and attend all the meetings. They give a mandate to whom they like. They can withdraw the mandate whenever they like; if they dislike any measure, they only have to write a note to you and withdraw it, or a later mandate might overrule an earlier one.

1891. How many mandates do you generally hold?—Since I have been chairman of the board, I have had mandates given me for special purposes, but which were not necessary, because the purposes to be supported were so popular. I have destroyed nearly 2,000 such, and I have got 1,200 now.

1892. These 1,200 are mandates that you can use at any time you choose?—They are general mandates given in support of the executive.

1893. That is to say, you have in your possession 1,200 mandates which you can use on any occasion as you please?—I can use these 1,200 mandates as I please, unless the parties choose to recall them.

1894. Mr. *Orr Ewing.*] They have full confidence in the executive?—They have full confidence in the executive. The mandates are not in my name alone; many of them have the names of Mr. Balfour and Mr. Scott Anderson added to mine. If I am absent, the other gentlemen can use them.

1895. *Chairman.*] They are practically under your control, and can be used by you?—If I am present.

1896. Mr. *Miller.*] How old are those mandates?—Most of them were got in 1866.

1897. By what means?—Some of them were given to me personally, and some of them were given in answer to an appeal which I made for mandates in a circular which I hold in my hand, and which was transmitted by post to the parochial board. (*Vide* Appendix.)

1898. Through the post office?—Through the post office.

1899. And who paid the expense of that?—The assessment.

1900. It was paid by the parochial board, the executive?—They are supported by the heritors and the ratepayers.

1901. And who paid the expense of getting the proxies?—That expense is very trifling. I have been 10 years a member of the parochial board, and the whole expense of collecting mandates has only been about 59 *l.*

1902. Mr. *Orr Ewing.*] The board of management consider it for the interest of the parish that that money should be expended?—It is for the interest of the parish, no doubt.

1903. Why was it that the mandates were not used upon the occasion to which you have referred to defeat the amalgamation of the three parishes?—Because there were only 70 people who voted at our board meeting for the combination, and against it there were 165, leaving a majority of 95 of those present. Then the minority, who voted for the combination, put in 48 mandates, which still left them in a minority. I stated that I held nearly 2,000 mandates at the time, but it was not in the least necessary that I should use them. The other party used as many mandates as they could get, and they put in 48. This refers to a meeting of the board, which took place on 5th February 1867.

1904. *Chairman.*] At whose expense did the other party get their 48 mandates?—Not at the expense of the parochial board.

1905. So that if you, the chairman of the parochial board, desire to get supported, you can get it done at the expense of the ratepayers, but if anybody wish to oppose the board he must do it out of his own pocket?—The executive cannot pay the expenses of opponents getting mandates to oppose them, of course.

1906. The question is entirely in the control of the chairman of the parochial board; he can get as many mandates at the cost of the board as he likes, and nobody else can get them except at his own cost and trouble?—Just so; and I presume that it is the same with a railway board and with all executives.

Sir *J. G. Baird*, Bart.

15 March 1870.

1907. Mr. *Orr Ewing.*] I presume that you look upon mandates as a cheap way of ascertaining the opinion of the inhabitants of a parish as to the action of the executive?—It is by far the best way. You know exactly the feeling towards the executive by the number of mandates that you hold. If they had not confidence in your rule they would not support you by their mandates, and they can withdraw the mandate whenever they please. There has been a great controversy in Edinburgh on mandates; the newspaper press have been inundated with letters, some signed, and some anonymous, containing a great deal of nonsense and falsehood, and calculated to arouse the whole parish with regard to the misuse of mandates. If those who gave them felt that they were misused, it would be natural that some should be withdrawn.

1908. *Chairman.*] With regard to the circular which you issued in 1866, was that issued to all?—To nearly every heritor of the parish.

1909. How many replies did you get?—1,200, I think, in round numbers.

1910. Out of 6,000 heritors?—Out of 6,000 heritors.

1911. So that, as far as mandates went, you did not get a majority?—I did not get a majority.

1912. Mr. *Miller.*] How could the opponents get access to the names of the members of the parochial board, except by guessing?—Every man knows his own neighbour.

1913. But you sent, as I understand, 6,000 circulars out for mandates; now, I believe that I am a heritor in that parish; suppose that I had taken it into my head to get mandates in the same way, how could I have found out the names of the 6,000 people?—You could get the "Edinburgh Directory," and find out the names of the people from the "Edinburgh Directory," and where they lived, and then you could see in a map where your parish was.

1914. How do I know whether they are owners or occupiers?—You cannot find that out from the "Directory."

1915. It is only owners that are members, excepting the elected members; occupiers are not members further than the 30 representatives; all the others are owners?—All the others are owners.

1916. How can I get at the names of the owners?—You would not know them if you had not some local knowledge, perhaps.

1917. Mr. *Anderson.*] Is there a list kept at the parochial board?—There is a list making out to show the residences of all the heritors.

1918. Would anyone be denied access to that list?—No; anybody may go to the parochial board to get permission to look at it. Information is never refused to anybody that comes to ascertain facts that you can reasonably give them. You could not, of course, be expected to write the names and addresses of 6,000 heritors.

1919. Mr. *Orr Ewing.*] But does not the income-tax assessor make out a list of all the heritable proprietors?—He has a list, and our collector has a list by which to raise the assessment.

1920. And a person could obtain a copy from him by payment?—Yes.

1921. *Chairman.*] Not a list of the elected members of the board?—He has a list of every heritor and every ratepayer in the parish.

1922. Mr. *Ellice.*] The occupier has no right to interfere in the parochial proceedings except in respect of the election of his delegate?—That is so.

1923. Mr. *Orr Ewing.*] What is your opinion of the present law of settlement?—I think that now that the present law of settlement is ascertained, and the law is pretty well known, it would be a pity to alter it.

1924. *Chairman.*] Before you go into that matter, I see that in this circular which you issued in 1866, asking for mandates, you enclosed a proxy to every person?—Yes.

1925. Does that proxy require a stamp?—No; the Poor Law especially exempts it from that necessity.

1926. You enclose a proxy, which is a proxy for general purposes?—Yes.

1927. Mr. *Miller.*] I think that for sending 6,000 circulars through the post office the postage alone would be 25 *l.*?—It is quite possible.

1928. It would require a considerable amount of interest for any private person to spend that 25 *l.*, besides the printing of the circular, in opposing the executive?—They have gone to much more expense in opposing the executive in a less straightforward manner. It would be a very useless expenditure of money to spend their money in getting mandates if they had no chance of defeating the executive.

1929. If the opponents of the measure for combination had had the same facilities with the executive, how many would they have got?—Not 100. There is one thing as to which I find my name is mentioned in the examination of Dr. Wood. He states that mandates were used for the increase of the inspectors' salary; for that and for no other purpose. If you refer to question 5216, you will find that he says that the feeling of the board was against the inspectors' salary being increased, and that increase was carried by mandates. It must sound very odd to this Committee to hear that there never was a mandate used on that occasion at all. Dr. Wood says, "A meeting of the acting committee was called for the 15th May (the term day), when only those who had scarcely any property to look after, and who had thus very little interest in the parish, could attend, for the purpose of adding 75 *l.* to the salary as inspector, and 25 *l.* as inspector of nuisances, making the salary 500 *l.* per annum. One of the members of the acting committee wrote, pointing out how few could attend that day, and asking the subject to be delayed; but although only 15 out of 32 members were present, the matter was recklessly pressed on and carried. The heritors objected at the meeting in June last, and appointed a committee to inquire into the inspectors' duties, and what would be a proper remuneration for them. The committee recommended that the salary should be continued at 400 *l.*, with 25 *l.* added, as inspector of nuisances. Some of those members of the acting committee who had originally proposed to raise the salary, although they had agreed to the appointment of the committee, when they found that its report did not coincide with their views, collected mandates to upset it. Many heritors gave mandates because they were told that an attempt was to be made to amalgamate the parishes (one of the heritors put an advertisement in the newspapers, stating that there was an attempt to amalgamate the parishes); no such movement was contemplated. It was carefully concealed

ncealed that the mandates were to be used to pport the addition to the inspectors' salary. e mandates were used for that and for no other rpose at the June meeting (that was last June). e committee's report was thus upset, and the ary of the inspector is now 500 *l.* per annum. w there is another evil connected with the ndates in the hands of Sir James Gardiner ird, in that parish. They have been got at ious times, and for various purposes. The poorhouse of St. Cuthbert's was taken by the ledonian Railway Company to form part of ir station, and a question arose between the ard and the railway, as to the amount of com nsation to be paid by the latter. The acting mmittee resolved to oppose the Bill, so as to t higher compensation; and they instructed unsel in London to appear before the Com ttee and oppose the Bill; and they sent out ndates for the purpose of giving them authority do this. Now these mandates which were ven for that purpose have been used by Sir mes Gardiner Baird to upset the decisions of etings of heritors for other purposes quite fferent from that for which the mandates were t; and the Act of Parliament prescribing only e form of mandates which lasts until it is called, enables this to be done perfectly legally. am not objecting to it on the score of its being egal; I object to it on the score of its being ost unfair that a gentleman or lady should be ked to grant a mandate for a particular purpose, d that that mandate should be kept in the cket of the chairman, and used for every pur se that suits him; and the practical effect of at now is, that the chairman, Sir James Gardiner aird, is the board, and the heritors know at while these are in force it is useless for em to go and argue in favour of economy." ow if the mandates had been used the Com ittee would not have been appointed. In e first place the acting committee had re olved to give the inspector an increase of lary. This was reported at our statutory eeting in June before the whole parochial oard. The report was disapproved of at that eeting, inasmuch as they disapproved of the crease of the inspector's salary, and a motion as made that a committee be appointed to ex mine the duties of the inspector with a view to portioning his salary as it ought to be. I had ll the mandates with me at the board at the me when they moved that a committee should e appointed to inquire into the salary objecting the increase. The meeting divided on that, nd they carried the appointment of the com nittee against the increase by a majority of even. The names of the people voting were aken down on both sides. I said, "I have got hese mandates, but, as possibly the people who ave the mandates would not wish them to be sed on such a question as this, I will not use hem. I will allow a committee to investigate nd report." The committee met and reported, nd if the mandates had been used they never ould have met at all. At the next statutory eeting in February the report was made to the arochial board. I was not present at that meet ng, having been unavoidably engaged in the outh of England; but I wrote to the inspector o tell him that I did not wish mandates to be sed on the question of the increase of his salary, nd therefore to send the mandates to me. He nclosed them and sent them to me; and at the board the approval of the report, which was against the increase, was proposed and seconded, and an amendment was proposed voting the increase; 83 people present voted for the amendment whose names are all down in the minutes in our books; 68 of those present voted for the approval of the report. The amendment was carried in that way by people present, and yet a man comes here and says that it was carried by mandates. Now, Dr. Wood ought to have investigated that before he came up here, for this reason: there was a pamphlet published in Edinburgh with regard to my management of St. Cuthbert's, very derogatory to me. It was published as an anonymous pamphlet. I denounced it as containing statements more calculated to mislead and give an erroneous view as to the transactions of the acting committee than anything that had ever been published in Edinburgh. Dr. Wood tells you that the statement was contradicted by me as being untrue, but he does that after having quoted many of the statements in the pamphlet. He gives you the evidence out of the pamphlet which I denounced as not true. The same pamphlet was afterwards published with several names attached, with Dr. Wood's *inter alia.* I wrote to Dr. Wood to ask him to come to me and ascertain the facts for himself, but he was engaged at the time and he could not come.

1930. *Chairman.*] He declined to put that in on the ground that he had had a communication from you, as he said, just before he left Edinburgh. In answer to question 5224 he says this, "There is a statement in a pamphlet I hold in my hand on the subject, but I do not want to put it in, because just before I left Edinburgh I had a letter from Sir James Gardiner Baird, asking me for a conference (though I do not know why he should write to me, for I did not draw up the pamphlet), in regard to certain statements of the pamphlet which he says is inaccurate." He requested us not to ask him to put it in?—All I have to say is that he had taken all his evidence out of the pamphlet.

1931. Mr. *Orr Ewing.*] I understand you to say that you cannot suggest any alteration in the present Law of Settlement?—No, I do not wish to suggest any alteration in the present Law of Settlement.

1932. You do not think that it would be an improvement to do away with settlement altogether?—No, I do not think so. I think that the industrial settlement is a settlement more easily ascertained than a birth settlement could be, and I think that there is less hardship in an industrial settlement than there would be in a birth settlement. If you had a birth settlement you would require to make a law that no person should be removed from his locality to the place of his birth unless it was by his own wish, or after the Board of Supervision had very carefully considered the case.

1933. Do you think that it would also seriously affect the Irish population?—It would seriously affect the Irish population and the English, too; the English pauper would be removed to England, and the Irish to Ireland.

1934. *Chairman.*] You have stated that the principal reason against the suggestion to make a town like Edinburgh all one parish for the purpose of settlement was, that it would throw an increased expenditure upon the aggregate combination?—Yes.

1935. It would not increase the total expendi-

Sir *J. G. Baird*, Bart.

15 March 1870.

ture throughout the country, but it would only shift the burthen?—It would increase the total expenditure throughout the country, in every town where you now have different parishes.

1936. But it would not increase the aggregate expenditure; assuming things to remain in other respects as they are, the change would simply be shifting the burthen from the rural to the urban parishes?—It would be shifting the burthen from the country parishes to the urban parishes, of supporting the pauper in the town.

1937. But if any system could be adopted which charged the whole poor relief equally throughout the country, that objection would be met?—That objection would be overruled, but I doubt whether you would have the same economy in carrying out your poor relief. If it were thought right to adopt that plan, it would be fair to a certain degree, if you made relief throughout the country the same. If you were to make the relief for all the poor throughout the country the same, I think you would find that the assessment would require to be about 1 *s.* 6 *d.* in the pound, and you would lose more than you would gain by that plan.

1938. The assessment varies from 5 *d.* in the pound to 3 *s.* in the pound?—You will find that, if you add together the pauperism all over the country and tax the whole country to relieve it, it would be about 1 *s.* 6 *d.* in the pound.

1939. I do not know whether you have seen the Return which was laid on the Table of the House of Commons in 1866, which brings out the fact, that assuming the tax to remain as it is upon real property only, not to bring in anything beyond and to be taken equally over the country, it would be only a trifle over a shilling in the pound?—I have not seen that Return; in St. Cuthbert's we calculate that it would be about 1 *s.* 6 *d.*

1940. Mr. *Orr Ewing.*] In your poorhouse do you classify the inmates?—Most thoroughly.

1941. What classification do you use?—The classification is, for males, very decent, decent, depraved; and another portion of the building for boys; and then for females, very decent (including the infirm and bedridden), decent, then washers and workers, then depraved. There is a nursery and maternity, and then a place for girls.

1942. Have you any children in your poorhouse?—We board out our children generally. We have a few in the house whose mothers are in, and who are too ill to be sent out; and a few poor people may come in for a short time, but we do not keep them in the house as a rule; we board them out at once in the country.

1943. Do you find it a good system to board them out in that way?—The best possible system. I could read the Committee reports of schoolmasters and different people with regard to the conduct of the children at the different schools which they attend in the country.

1944. Mr. *Miller.*] They are spread over a wide area, I suppose?—Yes.

1945. And what is the charge for so boarding them out?—2 *s.* 6 *d.* a week.

1946. Mr. *Orr Ewing.*] They are drafted from the families with which they have resided into the general community, and they are not reared up with the stain of pauperism upon them?—There is no mark of pauperism about them. You cannot tell them, by their dress or anything, as paupers. When you board them out in that way you clothe them. You pay half-a-crown a-week for their board, and you pay for their school besides, and they go with the other children to the different schools, and live and grow up among them. They learn all the household economies in a poor working man's house. At an industrial school you might teach a girl to cook if you chose to supply plenty of food to be cooked, but that would not teach her to make a good poor man's wife; but if she is brought up in the cottage of a poor man, she can learn all the family economies of a household.

1947. And the children so boarded out are withdrawn from the temptations they would be in if they were in the neighbourhood of Edinburgh?—They are withdrawn from the temptations of large towns.

1948. And you are able to carry out this system without any extra expenditure, I suppose?—It may probably cost us rather more. It costs a little more than 9 *l.* a year to educate and clothe a child, and pay for its board.

1949. But is not the expense of indoor relief greater than that?—I can give the expense of indoor relief exactly. In 1869 the indoor relief was 2 *s.* 8½ *d* a week.

1950. Mr. *Arthur Peel.*] Is the supervision of these boarded-out children conducted by paid officers?—We have an assistant inspector, who is appointed as the children's inspector only. His duty is confined to these children; he goes twice or three times every quarter to visit them.

1951. In the case of the children boarded without the county, in whose jurisdiction are they?—In that of the inspector of the parish in which they are; but we send our own assistant inspector to visit them at the same time.

1952. I thought your inspector had no jurisdiction outside the limits of the county?—He has no legal jurisdiction; but he has a special jurisdiction from the Board of Supervision in the case of children, and he goes to visit the children to see whether they are looking well; and he can withdraw them if he thinks fit.

1953. Mr. *Orr Ewing.*] Does the Board of Supervision send an inspector to visit these children?—I do not think the Board of Supervision ever send an inspector purposely to see these poor children. The Board of Supervision are ready to consider very carefully any complaint that may be made by a poor person to them; and they supervise the houses very carefully, but not the children themselves very much.

1954. You say that the expense of indoor maintenance of the poor was, in 1869, 2 *s.* 8½ *d.* a week; that does not include the interest of the building, does it?—No.

1955. Nor the expense of management; it is merely the sustenance?—I think that is so.

1956. Therefore the comparison is not fair as regards the expense of supporting the children between that amount and the 9 *l.* a year which you stated as the expense of boarding them out?—No; the cost of each, on the average, on the 14th of May 1869, was 3¼ *d.* a day, or 1 *s.* 11⅓ *d.* a week in the poorhouse, for diet alone; and I have here the diet which they get, all detailed with the price of it.

1957. Mr. *Miller.*] Do many of the children come back upon you, or any of them?—Hardly any ever come back upon us.

1958. Mr. *Orr Ewing.*] Have you many Roman Catholic children boarded out?—About 13.

1959. What

1959. What do you do with them?—I find it ry difficult to get respectable Roman Catholic rses for them. Those who take in children ke them in rather for their own benefit, to get me little benefit from the 2 *s.* 6 *d.* a week, by ding them with their own children; and they t some little help from them when they grow . The lower orders of the Irish in my part of otland are not very respectable, and the most spectable probably have already been taken up other parishes wanting to board out Roman atholic children. I could not find any very nice oman Catholic nurses, and I had poor Roman atholic children boarded in Dalkeith. When I nt to see them, I thought they were not quar- red in houses sufficiently good; I found them ry dirty, and I found one of the nurses lying a bed drunk one day; and I found that they ok in lodgers at the same time, which we do not ow; and I at once took the children away, and nd them now to the institution in Lanark. hey are better educated there; they lose the fluence of the home economy, but I found that hat they were likely to learn from the Irish nong whom they were boarded would neutralise e benefit of that, and therefore I sent them to e Orphanage at Lanark.

1960. I thought you made it a rule to send ildren to the country?—We do as a rule; but e 13 Roman Catholic children are an exception that rule.

1961. Very few Roman Catholics live in the untry districts of Scotland, I suppose?—Very w, as a rule.

1962. What is the cost of the maintenance of ese children at Lanark?—They maintain them the same price as we pay for those boarded it.

1963. Mr. *Arthur Peel.*] Is there not a diffi- lty in getting children boarded out who are seased?—We have boarded out children that ere scrofulous and weak and delicate, and whose ndition has greatly improved thereby.

1964. You are aware, perhaps, of instances which the people in the neighbourhood have monstrated against the introduction of children that kind?—We have never had a single re- onstrance of that kind. I do not think we have ver boarded out a child that a neighbourhood uld find fault with.

1965. Mr. *Miller.*] At what age do you send em out?—As soon as possible. We have sent em out to nurse, and we send them out as soon they are weaned now.

1966. Mr. *Orr Ewing.*] How often are the ildren inspected?—The children's inspector sits them twice a quarter, and then the inspec- r himself goes occasionally; and the members f the acting committee, I mean, of the children's ommittee, see them at least once a year.

1967. And do you find that the children are etting a good education?—We find that they ttend school better than any other children in he country, inasmuch as we oblige the nurses to end them to school instead of keeping them at ome to do any little things, as they are tempted o do with their own children. Therefore the eports which we get from the schoolmasters how that our children are the most regular ttendants.

1968. Mr. *Arthur Peel.*] With regard to their etting wages, do you allow them to work for vages?—Not when they are boarded out in that vay.

1969. Not for any amount?—No; they attend school the whole time.

1970. But between school hours, may they do anything for wages?—We know nothing of it if they do. We keep a girl at school till 12, and a boy till 14; and if they are not strong and well and fit to be apprenticed, we keep them a little longer than that.

1971. But when they come to the end of that period of boarding out, and are arrived at the period between boyhood and manhood, they begin to earn wages, I suppose?—They are allowed to help the man in his avocation when they are boarded out, and perhaps they may enable him to get a little more wages in that way, but they do not, strictly speaking, earn wages.

1972. In some parts of Scotland they allow them to earn wages up to the amount of 5 *s.* a week?—After they become apprentices we supplement their wages until they can earn 5 *s.* per week.

1973. Mr. *Orr Ewing.*] Do you find that the children in the Orphanage at Lanark are well educated and comfortable?—Yes.

1974. Mr. *Miller.*] Still you would not send them there if you could get proper families to board them with?—If I had a large number of Roman Catholics, I should not like to send them there, because they lose the great advantage of learning the different duties in a household.

1975. *Chairman.*] Your object is to preserve the family influence?—Yes; I know some cases myself of children having turned out very well indeed, and being in a good position.

1976. Mr. *Orr Ewing.*] Do you urge any change of the incidence of taxation?—No; I should be sorry to see it raised on income myself. I would rather see it raised as it is now. There is one part of the Poor Law Act difficult to carry out, and which no parish does carry out in the letter, though it may in the spirit, that is, examining every property which you assess to ascertain its real value, and making deductions according to the value of the property. That would be impossible to carry out in a large parish. I think if you could place the tax upon your gross value, it would save a deal of trouble.

1977. *Chairman.*] That is to say, you are in favour of abolishing the 37th section of the Act, leaving it to be dealt with under classification and on the gross rental?—Yes. It was under consideration to have some system of classification by the Board of Supervision; and the mode of classification thought of was this: we will suppose, in round numbers, that you require to assess to the amount of 24,000 *l.*; the idea was that the heritors should be taxed equally, according to their property, for 12,000 *l.*, and that the occupiers should be taxed for the other 12,000 *l.*, and should be classified according to the different properties, such as dwelling-houses, dwelling-houses with shops attached, and so on.

1978. Mr. *Miller.*] Have you any classification now?—None now. Then were to come railway and gas and water companies, and then land; and the idea was that several of these should have deductions, but that the dwellers in dwelling-houses should have no deductions; so that the occupiers would have to raise their 12,000 *l.*, and the dwellers in dwelling-houses would have to make up the deficit caused by the deductions on the other property. Though, no doubt, the principle would be fair enough, it

Sir J. G. Baird, Bart.

15 March 1870.

would work very hardly in a parish like St. Cuthbert's, where your dwellers in houses would be often the poorest of the population; therefore I did not propose it to our parochial board. I thought there was no chance of carrying it out. We had it before us at a meeting of the acting committee one day, but we did not lay it before the parochial board. We all pay now on our rental, minus 10 per cent.

1979. Both houses and lands?—Yes.

1980. Mr. *Orr Ewing.*] But with the alterations which you have suggested, you approve of the present system of assessment for the maintenance of the poor?—Yes.

1981. *Chairman.*] You said in the earlier part of your evidence, that your assessment amounted to a shilling upon 9-10ths of the property?—Yes.

1982. That is to say, 10 per cent. deductions, and a shilling upon the remaining 9-10ths?—Yes.

1983. Is it the same on owners and occupiers?—Yes; it is no deduction at all, in fact; you have a certain property in Mid Lothian, say; you must raise a certain amount; before you raise that, you take a certain per-centage off that property, but you must pay the same sum on the remainder.

1984. The deduction is 10 per cent. all round?—Yes; the occupier pays 6*d.*, and the proprietor 6*d.*

1985. Mr. *Orr Ewing.*] Would you suggest any alteration in the constitution of the parochial board?—The present constitution of the parochial board is much the most economical, inasmuch as, if you have a representative system, such as exists in the city of Edinburgh parish, I see in their returns a charge of 100*l.* a year for the expense of electing managers. Now, our board is formed without any expense at all. But there is no doubt that, for the executive, our constitution is a disagreeable one, and a troublesome one, inasmuch as we have a very large parochial board; they elect an acting committee of 37 altogether, and the 37 have to report to them at the two statutory meetings all their proceedings; and half a dozen noisy opponents make these statutory meetings very unpleasant places; whereas if you had a representative system you would have nobody to report to, but everything would be in your own power, and you would just carry on the work of the parish without much trouble or opposition.

1986. And what would you suggest as the remedy of the evil which you point out?—I would rather that it remained as it is than adopt entirely the representative system, which they have got in the barony parish. I think that is hardly fair upon the proprietors. I think that the proprietors pay a much larger sum, and have a much larger stake in the assessment than the occupiers, inasmuch as many proprietors are also occupiers, and they are included in the latter class, and pay both as proprietors and as occupiers; and also your 6,000 heritors have to contribute the same sum as your 30,000 ratepayers; and with your heritors, too, the interest is continuous.

1987. But the system in the barony parish gives satisfaction, does it not?—I do not know anything about it. I was referring more to Mr. M'Lellan's evidence about that. He does not seem to like it. I do not think that the landward interest would be sufficiently represented either. In St. Cuthbert's we have a very large area in land. Supposing that you had a representative board which numbered 28, I should say that if you had 14 proprietors, seven of them, say from 50*l.* to 100*l.* per annum, and another seven from 100*l.* upwards, you might have seven ratepayers from 50*l.* upwards, and seven from 100*l.* upwards.

1988. Are not the interests of the ratepayers and the heritors identical?—I do not think that they are quite identical.

1989. Is not the assessment divided between them in value?—The assessment is divided between them; but there are a great many proprietors that pay also as occupiers.

1990. Therefore, they have the power of occupiers?—They have the power of occupiers; but they pay as both, and, therefore, you see that the burden falls heavier on proprietors in that way; and then a proprietor has large property in that parish, and his interest remains in the parish; whereas the occupier is here to-day and there to-morrow. And then your 6,000 heritors in St. Cuthbert's pay the same sum as your 30,000 occupiers.

1991. The Board cannot waste the money of the heritors without wasting at the same time the money of the ratepayers?—But when they waste the money of the ratepayers, they waste a very much larger sum of their own money.

1992. *Chairman.*] The effect of Mr. McLellan's evidence was, that there were some defects in the machinery which he would wish amended; but in Question 3141, this question was asked him, "With regard to the operation of the Board, as it is now constituted, how does it work; with the exception of the difficulties that you have pointed out, does it work satisfactorily?" and he replied, "It works very well"?—Yes; but I do not know whether they have many landward heritors in Glasgow; and at the same time most of them are tabled as ratepayers. It throws a very large interest into the hands of the ratepayers as compared with those of the heritors; and I think that in Edinburgh that plan would rather take all power out of the hands of the landward proprietors.

1993. Mr. *Orr Ewing.*] What is your opinion of the Board of Supervision?—I think that the Board of Supervision does its work most admirably; and I do not think that you could get a more efficient board anywhere.

1994. You have no suggestion to make of any alteration in its constitution?—Not the least. I think that it is as efficient as a board can be made.

1995. *Chairman.*] Do you not think that the local boards themselves would be quite competent to carry on their business, and must know more about the people than a central board in Edinburgh?—Each local board does carry on its own business; but you have a board in Edinburgh to supervise the local boards. The local boards may have an interest leading them to economise the management and the relief of the poor, inasmuch as they pay the whole expense of it; but then the Board of Supervision stands between the pauper and the local board for the protection of the pauper.

1996. I presume that the main objects of having a central board are, first to secure uniformity in the practice throughout the country, and in the next place to control the expenditure?—I should not say so; I do not think that the Board of Supervision was formed to control expenditure. I think that you form the local boards

rds for the control and protection of their own ds, but I think that the Board of Supervision nore for the protection of the paupers.

997. But I mean control on the part of the rd of Supervision to make it adequate for the port of the poor and to secure uniformity ughout the country; as a matter of fact, the Board of Supervision succeeded in estab- ing anything like uniformity throughout the ntry?—I think that it has done as much as possible for a Board to do, if you consider very limited powers which it possesses.

998. Then you consider that it has not ade- te powers to secure uniformity?—I think t if you were to increase the powers of the rd of Supervision you would do a good g.

999. In what direction?—You would enable m at once not only to find fault, but to order ifferent treatment.

000. What powers would you give them that y have not now?—I have not thought about y I would improve the Board of Supervision ticularly; but I think if you gave them power rder parochial boards to do what they thought ht, it would be a proper power to put into ir hands, which they have not at present.

001. That is to say, what discretion there is y in the parochial boards you would remove irely, and place in the hands of the Board Supervision?—If I had confidence in the rd of Supervision, I should not object to e that power in their hands. But the Board Supervision now has power only with re- ct to not finding the provision for a pauper quate.

002. Mr. *Orr Ewing.*] Would you think it improvement if the Board of Supervision had power to settle all disputed cases of settlement ween parishes?—In a town where the Board Supervision is located, I think it would be an provement; but I think when the Board of ervision is the Board of Supervision for all tland, it would produce great delay; they ld have to send the evidence all the way up Edinburgh to be considered by the Board of ervision, and it would be inconvenient to ntry parishes. At present they can go to the riff, or to arbiters, and can try the case before m, and if they are not pleased, then they can e up to Edinburgh to the Court of Session; if the Court of Session gives a deliverance n any tried question, that deliverance is very able, because it forms a precedent to guide er boards, and is known to every other board, g regularly published.

003. Would it not be equally well known he Board of Supervision had the power y could publish their decisions in the same , could they not?—I dare say they could; now the whole law of settlement, and the le management under the Poor Law Act, so well known that the expenses of liti- ion are very small now. Over all Scotland y are not above 5,000*l.* a-year; and in my parish the last 10 years they have not ex- led 50*l.* a-year.

004. Do you not think that small parishes often d to an injustice rather than go to law against rge parish?—I do not think so. I think if y feel that it is an injustice, they are sure of medy; if it is a doubtful question they may d to the large parish, or have it settled by tration.

2005. Mr. *Arthur Peel.*] When you say that the central board stands between the parochial board and the pauper, am I to infer that the parochial boards generally err on the side of parsimony?—I do not think that they do. I think originally they did, to a certain degree; but the parochial board would be found great fault with in the parish if they were too liberal.

2006. Mr. *Ellice.*] But in fact the Board of Supervision is the court of appeal that the pauper has for insufficient allowance?—Undoubtedly, and for the control of the whole management of the poor of Scotland.

2007. *Chairman.*] Do you think that people living in Edinburgh are more competent to judge of the proper treatment of a pauper in a distant parish than the people who live in that parish and know all the surrounding circumstances?—They are not required to judge of the treatment of a pauper in that kind of way. If a pauper is maltreated, or not sufficiently relieved, that pauper can make a claim to the Board of Supervision, and the Board of Supervision has just the same power to investigate that case as a board residing in the parish has.

2008. Mr. *Ellice.*] But the Board of Supervision has no power to order any further relief to be given to the pauper by the parochial board; it can only enable the pauper to prosecute the local board before the legal tribunal?—Yes.

2009. Mr. *Arthur Peel.*] The Poor Law Board is forbidden by statute in England to interfere in the case of individual relief, would you think it well to have a similar law in Scotland?—The Board of Supervision would say to the parochial board, "We are not satisfied with the relief given," but they cannot say how much they shall give to the pauper.

2010. Mr. *Ellice.*] The pauper cannot prosecute the parish except by permission of the Board of Supervision?—No.

2011. *Chairman.*] And do you think that that right of prosecuting the parish at law is a right which should be continued?—Yes.

2012. You are aware that that is not so in England?—I do not think that you will amend your Poor Law in Scotland if you copy the Poor Law in England in anything.

2013. You are aware that in England there is no right in the pauper to demand relief at law?—I think myself that any man who feels himself aggrieved, should have the right to go to law, and let the law judge of his case.

2014. Are you aware of any inconvenience arising from the fact, that the Board of Supervision and the Board of Lunacy both have control of the lunatic paupers; and would it not be a simpler system if the two Boards were amalgamated?—You might do that; but at the same time the Board of Supervision are very careful not to interfere with the control exercised by the Board of Lunacy over the lunatic paupers. The Commissioners of Lunacy visit the licensed wards of the poorhouses, and it is only in the licensed wards of poorhouses, that the Board of Supervision would have any control at all over lunatics; they yield that control to the Board of Lunacy, and I have never known them to interfere in any case.

2015. Would it not be a more satisfactory administrative arrangement if the two Boards were united; if the Board of Supervision had its lunatic department properly equipped?—The Board of Lunacy have control of all the lunatics

Sir *J. G. Baird*, Bart.

15 March 1870.

in the country, whether paupers or not; that plan which you suggest would be putting all the lunatics under the Board of Supervision. Now, I think that the Board of Supervision ought to confine themselves to the pauper population.

2016. Have you any other point to bring before the Committee?—I do not think that I have any other particular point to mention. But you have had some evidence before you in regard to the very loose way in which, in Edinburgh, we investigate cases of poverty before we grant relief. Dr. Wood stated in his evidence, in answer to Question 5118, the way in which the applications for relief are considered. That statement has no foundation whatever in fact. The manner in which applications for relief are considered is this, the applicant comes to the parochial board and states his case to the inspector; the inspector takes his name and residence, and may ask him one or two questions if he thinks it necessary; then he tells him go away and call again later. The assistant in spector, in whose district that applicant ma reside, immediately goes to the neighbourho of the applicant's residence, investigates th whole circumstances of his case, his former ch racter, and what he is doing, how he is livin and if he has been working for anybody; he i vestigates the matter even through the man wh has employed him. If it were a case requirin immediate attention the inspector would giv him some small aliment as a casual pauper; bu if he could wait till the relieving committee m the question would be brought up before th relieving committee; the assistant inspect would explain to the relieving committee ever circumstance regarding the man, and his reli would be apportioned in accordance with tha And no man is ever relieved on any occasio without a medical certificate.

Friday, 18th March 1870.

MEMBERS PRESENT:

Mr. Anderson.
Sir Robert Anstruther.
Mr. Armitstead.
Sir Edward Colebrooke.
Mr. Craufurd.
Mr. Ellice.
Mr. Orr Ewing.
Mr. Fordyce.
Mr. John Hamilton.
Mr. Mackintosh.
Mr. McLagan.
Mr. Miller.
Sir David Wedderburn.

EDWARD HENRY JOHN CRAUFURD, Esq., IN THE CHAIR.

Captain JAMES YOUNG, called in; and Examined.

Captain *J. Young.*

18 March 1870.

2017. *Chairman.*] You hold the office of Chief Constable for the county of Ayr, do you not?—I do.

2018. How long have you held that office?—Rather more than 12 years.

2019. You also held the office of deputy chief constable, I believe, in the county of Essex for some years?—I did.

2020. When was that?—I left Essex in 1855; I was nearly six years there.

2021. During the time that you have served in these two offices, has your attention been called to the question of vagrancy?—Very much indeed.

2022. What is your experience in the county of Ayr, with regard to the state of vagrancy?—My experience from the first has been that vagrancy is a very great evil, and that it is now seriously increasing.

2023. Can you give us any statistics on the subject?—Yes, I have some. Perhaps I ought to explain how the statistics, so far as I am concerned, are made up. The constabulary render weekly returns in a printed form of all vagrants found by them within their respective districts. These returns are scrutinised for the purpose of throwing off, so far as it can be discovered, any repetition (a matter of frequent occurrence, as the Committee will understand), from the passage of the vagrant through different police districts of the county. Those repetitions are struck off, so far as they can be discovered, by examination in my office; and taking the numbers in that way, after throwing off the discoverable repetitions, the number of vagrants found in Ayrshire during last year, that is the year just completed on the 15th of March, was adults, 16,057; children (that is, persons under 14), 1,073; total, 17,130.

2024. And are you pretty well satisfied that that number excludes all repetitions?—No, I am not satisfied of that; some repetitions cannot be discovered, because vagrants often change their names; and even in the case of persons of the same name repetitions might escape notice in making an annual enumeration. I wish, and always have wished, to understate the statistics of this subject, and, therefore, after reducing the gross number by striking off all the discoverable repetitions, and leaving that balance, I say strike off half of that reduced number, 17,130. I make a large reduction in throwing off one-half of them, and I am satisfied that by that process you get a number which is much below the actual number of individual vagrants.

2025. That would be about 8,000?—Rather more than 8,000, because you must add to that an estimated number for those who, notwithstanding the utmost vigilance, are never discovered by the police at all; and there certainly are a considerable number of vagrants who altogether evade the notice of the police.

2026. Then, may we take it that 10,000 might be taken as a fair number for the last year?—You might quite confidently take it at 10,000; that is, I am certain, quite within the actual number.

2027. How does that figure stand with relation to the previous years, during which you have held the office of chief constable; take the first year for instance?—The first year of my statistics is 1861; those returns were not kept for about two years after the police were brought under the operation of the new Act; in 1861 the number was 11,547; I am giving the number reduced by striking off the discoverable repetitions.

2028. That is to say, that 11,547 corresponds to the 17,130 that you gave just now?—Yes; in 1862 the number was 9,819; in 1863 it was 11,259; in 1864 it was 11,550; in 1865 it was 12,478; in 1866 it was 12,321; in 1867 (from that period I can distinguish the children) of adults, the number was 11,228, and of children 361, making a total of 11,589. In 1868 the adults numbered 12,112, the children 415, making a total of 12,527; in 1869 the adults were 14,074, the children 498, and the total 14,572. In the year ending 15th March 1870 (and in this year I have made a calculation, distinguishing females) the males were 10,714, the females 5,343; total adults 16,057, the children 1,073, making a gross number of 17,130.

2029. I observe that in 1862 there was a diminution of nearly 2,000 from 1861?—Yes.

2030. Was there any special reason for that diminution?—No, discoverable reason.

2031. With that exception, there has been a gradual increase, and latterly a very rapid increase?—Very rapid indeed; the increase since last year being, on the whole, 2,558, within the last two years 4,603, and since 1861, 5,583.

Captain *J. Young.*

18 March 1870.

2032. Is there any reason that you can assign for the rapid increase in late years; is it due to really increased numbers or to increased vigilance on the part of the police?—Partly to increased vigilance on the part of the police, inasmuch as the police have gradually been becoming more expert in the discharge of their duties, as they ought to be.

2033. I presume that every year they get to know more of the vagrants, and to give more accurate returns of them every year?—Yes.

2034. But you do not attribute the whole increase to increased vigilance; you attribute a considerable portion of it to an actually increasing number?—I attribute only a comparatively small proportion of the increase to increased vigilance.

2035. You consider, that mainly it is due to an actual increase in numbers?—No doubt of it.

2036. Have there been any causes which you can point out which have produced that result?—There are several causes, to some extent peculiar to Ayrshire. For one thing, we have had a great deal of public work going on, such as extension of railways, and great extension of mining; and a great number of men who are employed at that sort of work, especially at first, are closely allied to the vagrant class, who gather round them, or come into the county with them, leave them there, and commence roaming. That is one reason. Then, within the last two years, a certain amount of the increase is attributable to dull trade in some occupations, not so much to actual destitution, because of that we have very little in Ayrshire, but to lower wages; at mining work, for instance, wages have been lower; men take to roaming more readily with their dependents when their wages are low, and some of them having once taken to roaming do not readily give it up.

2037. Mr. *Ellice.*] By roaming you mean leading a vagrant life?—Exactly. Then another cause which is clearly traceable in some parts of Ayrshire, is the more stringent enforcement of the Vagrancy Act in the northern counties of England (in England generally, I believe) but Ayrshire is specially affected by its more stringent enforcement in its northern counties. I point particularly to Cumberland and Westmorland, where I am aware that an experiment has been made of a thoroughly stringent enforcement of the Vagrancy Act, and that has had the effect at any rate of sending a considerably increased number of English vagrants over into Ayrshire; they come through Dumfriesshire and Galloway into Ayrshire. I think these are nearly all the causes that I can discover.

2038. *Chairman.*] Can you state that there is a certain proportion of English vagrants in this increase?—Yes; I can tell the proportion of the different nationalities on the average. Scotch about three-tenths; Irish about six-tenths; and English about one-tenth.

2039. Has the proportion of English increased?—It has been doubled; it used to be only about one-twentieth.

2040. Within what time has that increase taken place in the English proportion?—It has been more particularly noticeable during the last year.

2041. Since the time when the Act has been stringently enforced in the northern counties of England?—Yes.

2042. Will you put in a form of return of vagrants for one week?—Yes. (*The Witness produced a Return, which was handed in,* vide *Appendix.*)

2043. That is a fair sample of the returns which you have?—Yes; that return I, perhaps, ought to explain is entirely of my own devising; there is no established form of return for Scotland. There is an annual enumeration, but I have reason to believe that in many counties only the numbers are taken. A return which is not nominal and descriptive is not discriminative.

2044. But that is a sample of the returns that you have all over Ayrshire?—Yes.

2045. Have you any personal acquaintance with this subject in other counties of Scotland?—Not particularly. There is a return published for all the counties in Scotland.

2046. What I want to know is this: may we take the county of Ayr as a fair sample as regards the state of vagrancy in Scotland; or is there anything exceptional in the case of Ayrshire?—I think there is something exceptional in it.

2047. Then you think there is more vagrancy in the county of Ayr than in most other counties of Scotland?—I think there is.

2048. More than in Lanarkshire?—Much more than in Lanarkshire; in fact, I cannot understand the small amount of vagrancy shown by the returns in some of the adjoining counties.

2049. *Mr. Miller.*] May it not arise from a different way of looking after them?—I am afraid that there is something in that. I cannot understand, for my own part, how vagrants, who are clearly traceable across the borders of Ayrshire into, say, Renfrewshire and Lanarkshire apparently disappear, in the returns of those counties; but of course, without having an opportunity of seeing the returns, I cannot say anything more definite about them.

2050. *Chairman.*] Have you any means of ascertaining the numbers that cross the borders of Ayrshire into any particular county?—They can be clearly traced at our border stations, because my form of return requires the police to state what the vagrant says as to the place he was last from, and where he is going to; and the police make it their business to see that they do go in the direction in which they say they are going. Therefore, you have in the returns of the border stations a clear trace of those going out of Ayrshire, and coming into it, to and from other counties.

2051. Then is it your own experience that, taking the numbers who cross the Borders, say into Renfrewshire, many disappear in an unaccountable manner?—Yes.

2052. That the number of vagrants in the county of Renfrew, for instance, bears no proportion to what might be expected to be the fair number, drawing an inference from the returns of your Border stations?—Yes.

2053. What are your instructions to your officers in regard to dealing with the vagrants throughout the county?—My instructions to the constabulary are, to observe the movements of vagrants, and to do everything in their power to put them out of their respective districts, and, in the case of Border stations, out of the county. I cannot instruct the constabulary to enforce the old vagrancy laws of Scotland, which are now utterly unworkable.

2054. In what respect?—They are obselete. There is no Act of the United Kingdom, for example,

mple, relative to vagrancy in the counties of Scotland; the most recent Act is an Act of the old Scots Parliament.

2055. The provisions of that Act have fallen n disuetude?—They cannot be enforced. The unishment begins with scourging; 1661 is the late of the last Scots statute.

2056. They are practically unworkable at the resent time?—Utterly unworkable; no magistrate would enforce them.

2057. Have you any idea, or can you give us ny figures as to the proportion of these vagrants who are able-bodied, and the proportion who are ot?—Yes, I have made some calculations with egard to that. As nearly as I can discover, bout five-eighths of the adults are able-bodied.

2058. Have you the proportion of male and female?—The proportion which I have given for ast year is about the usual proportion, and it holds ood with regard to the able-bodied also.

2059. Then, as to the remainder; what class f poor are they, infirm, old, or what?—Many of hem are old; not many of them infirm.

2060. Mr. *Miller.*] Have you taken any notice s to what country they belong to?—Yes, I have lready given a calculation as to that.

2061. *Chairman.*] Are the three-eighths persons who are proper objects for relief according o the provisions of the Poor Law?—No, the administration of relief to any proportion of them whatever would require great discrimination.

2062. You said that five-eighths were able-odied?—Yes.

2063. You do not mean that the remaining hree-eighths are not able-bodied, but are still within the provisions of the Poor Law Act ntitling persons to relief?—Not at all.

2064. What is the distinction between the ve-eighths and the three-eighths that you draw?—The five-eighths are persons who are clearly ble to work, young and strong; what the old Scots law calls "masterful beggars."

2065. Then the distinction is rather in regard o age, is it, than as to physical infirmity?—Yes, nd as to their evident appearance, without going nto a discrimination of the remaining three-ighths, which would in my opinion require to be lone in the administration of relief.

2066. Do you find that many of these vagrants lo get relief from inspectors of the poor as casual aupers?—Yes, a good number of them do. The tatistics given in the Report of the Board of Supervision show the actual number.

2067. So much so, that there was a circular ecently issued by the Board on that subject in March 1869?—Yes.

2068. Has that circular led to any improvement in the state of matters?—I have made particular inquiry with regard to that, and have called for reports from the most experienced officers of the constabulary as to the result of heir observation, because that circular was listributed by me to the constabulary on the uggestion of the Board of Supervision, and they have been instructed since that time to watch the effect of it, and have now reported upon it. Their reports generally show that there is a reduction in the number relieved, but that it has had no effect whatever upon the state of vagrancy. I have already shown that there has been no effect upon the amount of vagrancy.

2069. Then it has had the effect in some instances of making the inspectors a little more cautious in relieving casual poor?—No doubt of that.

2070. Do the inspectors seek or receive any assistance from the constabulary in cases of applications from these casual paupers?—Yes, they do frequently, when the application becomes an annoyance by reason of the disorderly or drunken state of the applicant, or by the use of threats on his part, or by resort to actual violence, which is not at all an uncommon occurrence.

2071. Then it is only in those special cases that the aid of the constabulary is sought?—Yes.

2072. I presume that there are a very large number of applicants who belong really to the vagrant class, who are not proper objects of relief, who do frequent the inspectors' offices and get relief when they ought not to get it?—Yes, that occurs to a considerable extent. There is a systematic practice of vagrants in that respect which I may explain, of sending women to seek relief. This is done by strong men travelling with women, who are only their temporary companions (and it is quite within the observation of the constabulary that the same vagrant women may be seen in the company of many different men in the course of a few days). These women are sent to the inspector of poor, in an apparently miserable state, to seek relief, which they got to a considerable extent, before the issue of that circular, in money. That was almost invariably spent in debauchery; and even when relief is given in the form of an order for lodgings in a common lodging-house, which is now the usual method under the restraint of the circular, the man shares in the relief; he joins the woman in the lodging-house. A number of vagrants also feign sickness, fits, and other maladies, for the purpose of obtaining relief.

2073. The circular that you refer to is one printed in the Appendix of the last Report of the Board of Supervision?—Yes.

2074. Is that the first circular that has ever been issued on that subject, or has there been any previous attempt of the Board of Supervision to draw attention to the matter?—I am not aware of any previous circular.

2075. I mean, during your tenure of office in Ayrshire, have you had any other circular from the Board of Supervision directing attention to the subject?—None; no other circular has been communicated to me.

2076. I observe in this same Appendix a report from yourself to the Board of Supervision, in which you remark upon the comparative inefficiency of the police, for want of power, for the suppression of even the worst features of vagrancy in Scotland?—Yes.

2077. Is that what you were just now alluding to, the want of some general enactment over the whole kingdom which would enable you to deal more stringently with these cases?—Yes; I thought it desirable to reply to the letter offering to send these circulars, because it appeared to me that undue stress was therein laid upon the aid which the police were able to afford in this matter of vagrancy.

2078. Mr. *Ellice.*] You thought it overrated their powers?—Yes.

2079. Sir *Robert Anstruther.*] And, in fact, before you could carry out the provisions of the circular you would require increased powers?—Not so much with regard to carrying out the provisions of the circular, which are merely

Captain *J. Young.*

18 March 1870.

aimed at discrimination on the part of inspectors of poor in the administration of casual relief, but more with reference to the radical cure of a great evil, which cannot be cured by such expedients.

2080. *Chairman.*] You have stated that you had six years' experience in the county of Essex as deputy chief constable; what is the comparative state of things in England as compared with Scotland in this matter?—There is a very great difference; and it was the fact of my having had experience of the operation of the English system that drew my attention more strongly to this subject with regard to Scotland from the first. In Essex the administration of casual relief was intrusted for the most part to selected officers of the police, not in the name of police officers, but in the name of assistant relieving officers for casuals. They held a specific appointment from the Union, or what we call "the Combination."

2081. From the board of guardians?—Yes, the board of guardians. They were specially selected and appointed as assistant relieving officers for casuals. The relieving officer proper (whom we call inspector of poor in Scotland) was not allowed to give relief at all to casuals; his business was to refer them to the police officer. Then, on the application being made, the police officer discriminated according to the circumstances of the case, and filled up a printed discriminative return. If he thought that the individual was giving a true account of himself, that he was really doing what he professed to do, travelling from a certain place to another certain place; in short, if he could not detect any imposition, he had power to give relief in the form of an order for food and lodging.

2082. An order upon whom?—Available for the poorhouse, if convenient; if not, upon a registered lodging-house. The effect of that system was very great in reducing the number relieved, which had become enormous prior to about the year 1846, when, I think, the new system was adopted.

2083. That is the system of employing the constabulary as assistant relieving officers?—Yes.

2084. You were appointed deputy chief constable in Essex in 1849, I think?—I joined the constabulary then.

2085. So that it was just three years after this new system had come into operation?—It had been in operation for a considerable time; the effect of it had been well seen by that time.

2086. Do you mean that the effect was to reduce the number obtaining relief, or had it the effect absolutely of reducing the number of vagrants?—It had the effect of reducing the number obtaining relief, while the operation of the Vagrancy Act, or rather the fear of its operation (for in reality it was not much put in force), operated on the other hand for the suppression of vagrancy.

2087. What are the provisions of the Vagrancy Act that you consider have had the effect of keeping down vagrants in England?—The English Vagrancy Act deals with almost all the evil practices of vagrants in Scotland.

2088. You mean the practices described in this circular of the Board of Supervision, contained in their last report?—Yes, and many others. Begging is punishable, being upon premises without permission, wandering about, not having any visible means of subsistence, lodging in temporary dwelling-houses, or in the open air, practising prostitution, indecent conduct, disorderly conduct, exposure of the person, and many other disgusting acts which are common on the part of vagrants.

2089. Did you find that the mere knowledge of that law had a repressive effect, and that you did not require very often to put it in force?—That was quite the effect of it; it was very uncommon indeed, within my experience in Essex, for a vagrant to be sent to prison, except for a very aggravated offence under the Vagrancy Act.

2090. And it is these acts which you have no law to prevent in Scotland?—No law whatever.

2091. But with regard to the numbers of vagrants, had the knowledge of these things had any effect in keeping down the numbers?—Yes, a very great effect. There were at that time in reality very few vagrants wandering in Essex.

2092. Do you know whether the state of things during the time that you were in Essex has altered at all, or whether your information during the time that you were there is applicable to the present state of things?—There is a very great alteration; vagrancy has increased very much in England; and I was so much struck when I first began to deal with this subject closely, with what I had read as to the increase of vagrancy in England generally, and particularly in Essex, that I wrote to the chief constable, Admiral M'Hardy, under whom I served, asking his opinion of the reason, which I can give you. He refers to statistics presented by him to a Select Committee of the House of Commons on Police, in 1853, and he says that these statistics show that the increase of vagrancy before the police were brought into operation for the administration of casual relief, was attributable to the indiscriminate relief granted; and he goes on to say, "I attribute the wonderful decrease to employing the police, and to their not affording indiscriminate relief. The present increase of casuals I attribute to our falling back on indiscriminate relief, in consequence of the Poor Law Board stating that we are bound to relieve every destitute person."

2093. What is the date of that letter?—31st of May 1869.

2094. What were the vagrancy statistics in Essex during the time that you held office; I want to get the proportion to population if possible, if that has any bearing on the question, so as to form a comparison between vagrancy in England and vagrancy in Scotland, so far as your own experience goes?—I am sorry that I cannot calculate that, because I have not the statistics of population for Essex.

2095. Sir *Robert Anstruther.*] You might gather some of these facts by going down to Essex, and you might learn the present state of things there?—Yes, I will try to do so.

2096. *Chairman.*] What would you suggest as a remedy for the state of things in Scotland?—I think it is absolutely necessary that something like the same provisions which are contained in the English Vagrancy Act, so far as they are applicable to Scotch law and practice, should be extended to Scotland, or at least that the provisions which are contained in the Police of Towns Acts for Scotland, and which are actually in operation in our own burghs, should be extended to counties. Taking what is called the "Lindsay Act" alone, the latest Act for the regulation of the police

police of towns, that Act contains very valuable provisions for the suppression of vagrancy, which are thoroughly effectual. It will be understood that my statement with regard to vagrancy is not applicable to burghs in Ayrshire, but only to that part of the county which is under my charge, in which, however, certain burghs are included through consolidation, and in these I can more particularly see the effect of the existence of these vagrancy clauses.

2097. Perhaps you can speak as to Ayr and the surrounding portions of the Parliamentary burgh, as to the present state of things there?—I know that very well.

2098. If you can give us the facts upon that, that may help us?—I myself live in the burgh of Ayr, and in a house which is nearly as much isolated as any country house. Now, a house out of the bounds of a burgh in that position would be much visited by vagrants; but we seldom see a vagrant at my house, simply because it is on one side of a road which is the boundary of the burgh.

2099. Is it within the Royalty?—It is within the bounds of the police burgh. The town of Ayr is a particularly striking case, because one half of it is not within the bounds of the police burgh, but is thrown for police protection upon the county. There consequently there is no law in operation against vagrancy; and vagrants swarm on what we call the north side of the water, the river Ayr.

2100. In Newton and Wallacetown you mean?—In Newton and Wallacetown.

2101. Mr. *Miller.*] That part of the town comes under your jurisdiction, does it?—Yes.

2102. *Chairman.*] Will you state how the Lindsay Act operates within the police burgh?—It operates repressively by the mere fact of its existence; the police do not act stringently against vagrants; but vagrants coming in from the country (which they quite commonly do), for lodgings within the burgh, cease their vagabond practices immediately they cross the boundary; that is speaking generally; of course there are exceptions.

2103. The burgh has its own police, has it not?—It has its own police.

2104. And is not under your jurisdiction?—No.

2105. Then the mere existence of the provisions of the "Lindsay Act" has a sufficiently repressive effect within the bounds of the police burgh?—Yes, so far as I know.

2106. Then would you think that the proper thing would be to extend the provisions of that Act compulsorily throughout the county?—That is very much to be desired.

2107. The permissive character of that Act has been detrimental to its proper operation?—No doubt of it.

2108. For instance, in Newton and in Wallacetown, I believe attempts have been made to adopt the Act which have failed?—Yes, and the peculiar difficulty is that it is precisely in the places where such an Act is most needed, that it is most difficult to get it adopted permissively.

2109. Are the whole provisions of that Act sufficient, in your opinion, for the suppression of vagrancy, or are there other provisions that you would recommend?—There ought to be some alteration in extending it to counties; it would, of course, require to be differently expressed; and there are other features of vagrancy requiring suppression, which are not dealt with by it; but I speak of it generally as a good example of a foundation for an effective Vagrancy Act for Scotland.

2110. You want some additional provisions which are more particularly required to make it applicable to counties, as distinguished from burghs?—I say that it could be improved in extending it to counties.

2111. You mean that it might be improved even for its present object, even for burghs?—Yes; and applied to the repression of certain features of vagrancy which perhaps apply more to counties than to burghs.

2112. Could you point out the direction in which it might be improved?—I had an opportunity of drawing up some suggestions on this subject, with a view to legislation, at the request of the sheriff of Ayrshire, to whom I submitted a statement as to vagrancy, and more especially in its connection with crime. (*Vide* Appendix.)

2113. Mr. *Ellice.*] Do the vagrants that you are speaking of come within the legal definition of the word "pauper"?—Not of resident paupers; they come within the definition of a casual pauper.

2114. Are they able-bodied in point of health and ability to work?—Some of them are. I have stated the average proportion of able-bodied at five-eighths.

2115. Have these suggestions that you are about to read reference to vagrants in general, or to vagrancy as connected with persons who have a right under the Poor Law to relief?—They have reference to those vagrants whose evil practices require a repressive law which does not at present exist.

2116. *Chairman.*] I understand that these provisions, although they may apply to the whole vagrancy question, do to a very large extent affect the question of casual relief?—No doubt of that. The persons who in my opinion require to be reached by the provisions of a Vagrancy Act, are beggars; persons causing any child to beg, or exposing a child for the purpose of begging; persons collecting charitable contributions under a fraudulent pretence; persons lodging in inclosed premises without permission, or wandering about without any visible means of subsistence, and not being able to give a good account of themselves; persons practising public prostitution; unlicensed petty hawkers; fortune tellers; persons practising gaming in any street, or using any fraudulent art or device for the purpose of cheating; persons exhibiting indecent prints, and committing other indecent acts.

2117. There is a difference between the Scotch Poor Law and the English, with regard to the question of the relief of able-bodied, which is involved in this matter: do you not think that that would create some difficulty in adopting the system which has been in use in Essex, and some other counties in England, of employing the constabulary as assistant relieving officers for casuals?—There is a little difficulty on the face of it.

2118. How would you deal with it in Scotland, where the able-bodied are not entitled to relief?—I would deal with it exceptionally, not by admitting a right to relief by an amendment of the Poor Law, but by a clause in a Vagrancy Act, for the protection of the honest wandering poor, who certainly ought not to be exposed to any hardship through the operation of such an Act.

Captain *J. Young.*

18 March 1870.

2119. Then you think that this system might be adopted for Scotland beneficially, of employing the constabulary as assistant relieving officers, or to assist the inspectors of poor in cases of applications from casual poor?—I think I would be inclined to leave it in the hands of the inspector of poor, but I would suggest that he should proceed on some sort of certificate from a police officer in the case of a vagrant.

2120. Mr. *Ellice.*] Will you state what alteration in the present Poor Law you think would have a beneficial effect in checking vagrancy?—I do not suggest an alteration in the Poor Law, except so far as it may be necessary to save the honest wandering poor from the provisions of the sort of Act which is required for the suppression of the evil features of vagrancy.

2121. *Chairman.*] Then you would recommend that the Poor Law should be amended to this extent, that in dealing with the casual poor the inspector should not relieve without a certificate from the police?—Except in a very urgent case. I think that persons deserting their wives and children ought to be punishable also under a Vagrancy Act, as in England. I believe that considerable difficulty is experienced in getting at these individuals at present under the Poor Law, and in fact a great number of them are wandering as vagrants.

2122. It has been suggested to us, during this inquiry, that the application of a more stringent poorhouse test might have the effect of increasing vagrancy; has your attention been called to the working of the poorhouse test in that respect?—Yes; I have turned my attention to that. It has an effect upon a certain class of resident paupers, but almost wholly upon those who have been in the habit of begging while in the receipt of parochial relief. That class, when the poorhouse test is applied, are apt to take to vagrancy.

2123. Then to that extent you find that there is a tendency, in a stringent application of the poorhouse test, to increase the number of vagrants?—Yes; confined, however, clearly to that class, so far as the police can discover.

2124. To the resident class of beggars?—Yes, to those who are part beggars and part out-door paupers.

2125. Is it to any large extent that that effect is produced?—No.

2126. Is it appreciable at all?—Yes; the police are aware of it.

2127. Then when these persons come to join the vagrant class, do they continue to belong to that class, and move about from place to place; I mean with reference to those parties who have been in the habit of being relieved and eking out their subsistence by begging, does the effect of the poorhouse test make them move from their usual residence and become regular beggars?—It does to a certain extent, and the experience of the police is, that a person who once becomes a vagrant very rarely leaves off.

2128. Sir *Robert Anstruther.*] Where do these vagrants for the most part find accommodation for the night?—In low lodging houses in villages and towns.

2129. Have your police any power of inspection of these houses?—As police officers they have no special power of inspection. They do inspect them, but they have no legal power to do so.

2130. I suppose you would think it desirable that such a power should be put in the hands of the police?—It would be desirable.

2131. Are these houses licensed?—Until lately very few of them were, but under the operation of the Public Health Act the licensing of those houses is more common.

2132. Do you find that the Public Health Act, with regard to that provision, at all events is very generally in operation?—It is being put in operation. There were difficulties about the legistration of lodging houses formerly, under what was called the Nuisances Removal Act; there was some difficulty about the definition of a lodging-house, and there was a tedious formality to be gone through in getting the approval of the Secretary of State. Then, too, there was no effective way of compelling the local authority to enforce that part of the Act. That is altered now; the power of compulsion is vested in the Board of Supervision, and they are applying it.

2133. Then, under the Public Health Act now, are these lodging houses under the supervision of the local authority, or the police?—They are under the supervision of the local authority.

2134. Whom have the local authority, as an officer, to inspect and report upon them?—The inspector of lodging-houses. Very often the inspector of poor is also appointed inspector of common lodging-houses. In one or two instances police officers have been appointed under the local authority to discharge that duty; but it is rather difficult to carry that out in Ayrshire.

2135. Is there any conflict of authority between the chief constable and the local authority?—No; I cause the police to work cordially with the officers of the local authority; and they do, practically, exercise a great supervision over lodging-houses.

2136. And do you not find that the control of these lodging-houses by the police is more satisfactory than the supervision of them by the inspector of lodging-houses, or has he sufficient authority to control them?—He has sufficient authority; but I think it would be desirable to give the police a statutory power of demanding admission.

2137. Mr. *Fordyce.*] Does the Board of Supervision require a return of all these lodging houses from every local authority?—I am not aware of their requiring a return; but I know that they are causing the local authorities to enforce the law.

2138. Sir *Robert Anstruther.*] Is there any care taken in these houses in separating males from females?—There was very little care taken until lately. The scenes to be witnessed in those lodging houses were infamous; the grossest immorality prevailed; there was very little separation of the sexes, and children were mingled with men and women in an almost indescribable manner.

2139. In your opinion it would be very desirable to have a more complete separation of the houses for males from the houses occupied by female lodgers?—Very; but it is difficult to keep a common lodging-house properly under supervision. The class of individual who keeps a common lodging-house is sometimes very little above the character of a vagrant.

2140. *Chairman.*] The Board of Supervision, in their Report just issued, call special attention to this question of vagrancy as effecting the question of the relief of the casual poor?—Yes.

2141. And

2141. And they point attention to your Report, hich is in their Appendix?—Yes.

2142. You suggest that the inspectors should instructed not to relieve in such cases without certificate from the police. Have you any other ggestion to make with regard to controlling grancy as affecting the Poor Law?—I attach eat value to a suggestion in the circular of e Board of Supervision with reference to the oviding of houses by parochial boards apart om common lodging houses altogether; or, if I ight venture to give an opinion with regard to at, I would say more justly by combinations an by parochial boards.

2143. Mr. *Ellice.*] Still they are to be paroial boards?—Yes, or a combination of parochial oards. There is a hardship, I think, in making e relief of casuals fall upon particular parishes. rom the situation of certain parishes in Ayrshire ere is a great influx of casuals which the paroial authorities cannot control. I think that the cidence of any taxation consequent upon that ould be spread more widely than the parish.

2144. You have read this circular of the Board Supervision, dated the 17th of March 1869?—es, I am well acquainted with it.

2145. Are you aware of the statement which ey make, and the instruction which they give, at this casual relief is against the decisions of e law courts?—Yes, casual relief to able-bodied ersons.

2146. *Chairman.*] The mere intimation of that, though it might induce inspectors to be a little ore cautious, does not give them the power of ntrolling the more turbulent vagrants who pply for relief?—It does not reach those vagrants who are continually committing offences.

2147. Mr. *Ellice.*] And who are able-bodied?—Who are partly able-bodied. The commission f offences by vagrants is by no means confined the able-bodied. In fact, many of those who e not able-bodied are the worst of all.

2148. But those that are not able-bodied have claim to relief from the parochial boards?—es.

2149. The county police hand them at once er to the parochial boards?—They could do at if it were so regulated by the Poor Law uthorities.

2150. Have you found any want of cordiality etween the police authorities and the parochial uthorities in working together?—None whatever. The only instance that I can call to mind the exceptional case of a desire on the part of a inspector of poor (I think only one) to have asuals lodged in the police cells; I would not ermit it.

2151. Mr. *Fordyce.*] But in the case of a party ho has been offered the poorhouse by the paroial board, and has refused it, and he is found y the police wandering through the country, do rightly understand you that, in such a case, the olice have power to hand over such a party to he parochial authorities?—The police have no egal power to lay hands upon him.

2152. *Chairman.*] With regard to the combiation, you merely indicate that you would charge he cost of these casuals upon the combination enerally; or do you mean that you would make hem relievable only in the combination poorouse?—No, I do not refer to the poorhouse. was speaking more particularly with reference o a suggestion in the circular of the Board of upervision, that houses for the accommodation of casuals should be provided, so far as possible, by parochial boards, and that any relief in the form of lodging should be an order for the admission to such a house. Thereby a control could be exercised, and regulations carried out which are not practicable in the case of a common lodging-house.

2153. Sir *Robert Anstruther.*] How long would you allow any casual to remain within the house?—Not more than a night, I think.

2154. *Chairman.*] Then I understand you to mean that you would require by law that these houses should be provided by each parish, but that the charge for erecting and maintaining these houses should fall upon the combination where there was a poorhouse?—I think that would be just.

2155. Mr. *Miller.*] Would not that have a tendency to increase vagrancy if they were sure of having a house in each parish?—Not if it were a properly regulated house with such regulations as the circular indicates, with reference to the enforcement of a hot bath, and I would suggest also, a labour test, such as is in existence in England.

2156. I suppose that you are talking of places where the population is considerable; but in a country parish with 300 or 400 people, would you have a house erected for the reception of casuals, with hot baths?—Not unless there were great need for it. I would have that regulated by the actual necessity for it.

2157. Would not the mere erection of these houses create a vagrancy of itself?—No; the vagrant does not like to be put under regulations.

2158. *Chairman.*] If there is no power now of controlling these lodging-houses, what greater power would there be if you had these special houses provided?—You cannot apply a labour test, for instance, in a lodging-house. I think that the Board of Supervision ought to have the power of making regulations imposing a labour test.

2159. Surely a labour test is only applicable in the case where the law permits the relief of the able-bodied?—In England practically all who are able to do anything, are made to work. For instance, in Essex, every order for admission to the workhouse, in the case of a casual, was conditional upon the execution of four hours' work.

2160. You suggest then a labour test which might be applicable to persons who in Scotland would be proper objects of relief?—Yes.

2161. But how would you control it; would you place these houses under the joint control of the police and the inspector of poor, or would you think that the inspector of poor would have sufficient power to control the people in such lodging-houses?—In cases where a house containing much accommodation was required, it would be necessary, I think, to appoint some one to have charge of the house; in other cases it might be done by the inspector of poor; but I do not think that the house ought to be under the charge of the police. I think that the duty of the police ought to be limited to assisting the inspector of poor by discrimination.

2162. Mr. *John Hamilton.*] How would you apply a labour test to a person who was not able-bodied?—I would not apply a labour test to a person who could not do any labour at all.

2163. In Scotland there is no relief to able-bodied paupers, whereas in England there is;

Captain *J. Young.*
18 March 1870.

could you therefore make the same rule of applying a labour test for Scotland as for England?—Many of the people who obtain casual relief are able to do something, although they are not strictly able-bodied. For instance, relief is sometimes given on account of the inclemency of the weather, or through the individual at the time of the application being much in need of food and lodging; but such persons might be perfectly able to do some work.

2164. Do you think that you can under the regulations of the Board of Supervision relieve an able-bodied person, because the weather is bad, and he is in want of food?—It is sometimes done.

2165. It is illegal, is it not, if it is done?—I think they leave what may be called a loophole for it.

2166. Mr. *Miller.*] I suppose a great many of these vagrants although not able-bodied and able to work 10 hours a day, would be able to work three or four hours, or a less number of hours; but you would have them, as I understand, put into the house and made to do some work?—Yes, if at all able.

2167. Mr. *John Hamilton.*] Do you think that a person who can do three or four hours' work in the day is not able-bodied?—No; that person may not be evidently able-bodied, and that is where the distinction is drawn.

2168. Mr. *Miller.*] That is to say, he could not earn sufficient to maintain himself?—I mean that he is not a strong working person.

2169. Sir *Robert Anstruther.*] Would you relieve him before you made him work, or after, because in the case of a man suffering from exhaustion, if you required the labour test before you relieved him at all, you might be requiring that which he was physically incapable of giving?—I would not apply it till the morning.

2170. *Chairman.*] You were alluding just now to cases mentioned in the circular in which refusal would involve danger to life or health?—Yes, that is the loophole.

2171. You would apply the labour test the next morning to prevent persons coming and feigning illness and getting relief improperly?—Yes. I think it is also very desirable that there should be some provision with regard to the children of vagrants. That which is, perhaps, the worst feature of vagrancy as at present existing, is the training which the wretched children are receiving in vice and crime. And in connection with any repressive measures regarding vagrancy, I think there ought to be a provision to the effect that children belonging to, or found in charge of, any adult convicted of an act of vagrancy should be brought under the operation of the Industrial Schools Act.

2172. Mr. *Fordyce.*] There is a power of that sort in the burghs, is there not?—Yes; but not very well defined.

2173. *Chairman.*] I presume that at present inspectors have very grave difficulties in exercising their discretion under this circular, issued by the Board of Supervision; they would be inclined rather to be more lenient than too stringent in granting relief?—According to my experience, the inspectors endeavour to do their duty very well.

2174. But they have a difficult task, I presume, and especially with such large discretion as is given in this paragraph of the circular of the Board of Supervision, in which they are enjoined to attend to these special cases, and to let no one suffer starvation?—They always have had peculiar difficulty in dealing with the vagrant class; it is their universal testimony.

2175. You think that the system of certificates from the police, coupled with proper lodging-houses, such as you suggest, would materially assist them in dealing with these casual paupers?—Yes; that is a proper system of discrimination in the giving of casual relief, apart altogether from the application of an enactment against illegal acts committed by vagrants.

2176. Those illegal acts rather tend to vagrancy as vagrancy, and so not immediately affect the Poor Laws?—Vagrancy on one side connects itself with crime, and on the other side with pauperism.

2177. Do you mean to say that from your experience you think that as an ancillary to any improvement of the Poor Law, legislation against vagrancy is an essential ingredient towards improving the state of the poor?—That is my opinion.

2178. You think, therefore, that the state of legislation as regards the poor is deficient in Scotland, from the absence of any proper regulations with regard to vagrancy?—Very deficient; and I do not think that any mere regulation can have much effect in the reduction of vagrancy. It may tend to reduce the amount expended in casual relief, but it does not suppress the vagrant; he only keeps away.

2179. Then do you think that any legislation on vagrancy must have also an effect in reducing the expenses under the Poor Law Act?—I would expect that; the amount expended in casual relief is considerable, as shown by the statistics appended to the report of the Board of Supervision; 25,153*l.* was expended in casual relief during last year, and 1,516*l.* of that was expended in Ayrshire.

2180. Have you any evidence to offer upon the matters inquired into by this Committee with regard to the present state of the Poor Law, and its administration; or are those matters which do not come within your cognizance?—Not officially.

2181. Have you any suggestion to make with regard to any other points?—I think not, so far as regards the effect on the Poor Law.

Mr. Alexander Greig called in; and Examined.

Mr. *A. Greig.*

2182. Mr. *Fordyce.*] You are Inspector of the Poor in the parish of New Deer in Aberdeenshire?—Yes.

2183. How long have you been inspector?—I have been inspector since the Act of 1845 came into operation, and I had the charge of the poor for five years under the old system.

2184. I believe the parish of New Deer is one of the largest rural parishes in Aberdeenshire?—It is the first in area, the third in population, and the third in valuation.

2185. What is the population?—Four thousand three hundred and eighty-five.

2186. It is a purely agricultural parish, is it not?—Yes, it is a purely agricultural parish; it contains 560 tenants paying rent, exclusive of householders

)useholders and tenants in villages, and of these ere are 30 only paying upwards of 100 *l.*

2187. Is the population of the parish an increasing population?—Yes, it is rapidly increasing; as registrar, I know that every year it rapidly increasing.

2188. What is the valuation of the parish, ccording to the valuation roll?—According to he valuation roll, it is 18,614 *l.* for 1868.

2189. Is the valuation an increasing one?—It as exactly doubled in 30 years, and has increased one-half since 1845.

2190. What is the area of the parish?—The rea of the parish is 50 square miles, and it conins about 32,000 imperial acres.

2191. What is the constitution of the parochial oard in the parish of New Deer?—The paroial board is just the same as it was under the ld Act. It consists of the minister and elders nd the heritors of valued 100 *l.* rent.

2192. In other words, you have not adopted he machinery of the Act of 1845?—We adopted o much of it as was imperative by the Act of 845; but it was optional under that Act to dopt the legal assessment or not. When the ct came into operation there was a meeting alled by the then secretary of the Supervision oard, at which the kirk session (that is, the minister nd elders and the heritors) were generally preent. A resolution was adopted at that meeting, hat "there is no necessity to bring in a legal ssessment." After the meeting broke up, the eritors met the same day, and unanimously esolved to assess themselves voluntarily to a air amount, equal to what might be raised in he parish church by collections. A tenants' and therwise meeting also was called in the different istricts, and they all unanimously agreed that he voluntary assessment should be continued.

2193. How is the voluntary assessment collected?—For several years before the passing of he Act, under the old assessment, the then minister and the session clerk told me that they ould not get poor to accept of the money that as raised, and they had thereby accumulated a und of about 1,200 *l.* So much of that fund as withdrawn every year until it was exhausted, he heritors and the tenants still contributing a mall proportion. It then became, after that und was exhausted, imperative to adopt other neasures; and a meeting was then called; and he heritors said that, if the tenants were willing, hey would assess themselves in a voluntary ssessment of 3 *d.* in the pound, on condition that he tenants paid the same; their factors to collect he amount.

2194. The amount is collected by the factors rom the different properties, and handed over to ou?—Yes.

2195. Mr. *Ellice.*] You say that the assessnent is 6 *d.* divided between the landlord and enant?—Yes.

2196. Mr. *Fordyce.*] How is that distributed?—It is distributed as nearly as possible in the ame way as it was before the Act came into peration.

2197. Is it distributed by the inspector or by he elders?—Every elder has a certain district, nd he gets a proportion for his district. It is istributed by the elders generally.

2198. Can you give us the statistics of the oard for any period since 1845, and for any eriod previous to that?—I can give you the tatistics from 1791; the books have been very exactly kept. In 1791 the number of paupers was 55, and the total expenditure that year was 61 *l.*; in 1800 the number of paupers was 59, and the expenditure 76 *l.*; in 1810 the number of paupers had fallen to 45, and the expenditure was 62 *l.*; in 1820 the number of paupers was 43, and the expenditure 63 *l.*; in 1830 the number of paupers was 66, and the expenditure was 80 *l.*; in 1835 the number of paupers had risen to 76, and the expenditure was 154 *l.*; in 1840 the number of paupers was 66, and the expenditure had increased to 172 *l.*; in 1844 (that was the year before the passing of the Act), the number of paupers was 88, and the expenditure in that year was 220 *l.*; in 1845 the number of paupers was 82, and the expenditure 231 *l.*

2199. Mr. *Ellice.*] Had the Act then come into operation?—It was not fully in operation. In 1850 (five years after the Act had been in operation), the number of paupers was 116, and the expenditure had risen to 429 *l.*; in 1855 the number of paupers was just the same, 116, and the expenditure was 439 *l.*; in 1860 the number of paupers was 84, and the expenditure was 427 *l.*; in 1865 the number of paupers was 85, and the expenditure had increased to 561 *l.*; and in 1869 the number of paupers was 86, and the expenditure 630 *l.*

2200. Mr. *Fordyce.*] How do you account for the great increase of expenditure?—In the case of the labouring population, as in the case of all classes of the community generally, the amount of expenditure has increased considerably, and it would be naturally expected that the poor would rise in comfort and other respects; I cannot account for it in any other way than that, and a general anxiety to make the poor more comfortable. The number of paupers has rather fallen, while the expenditure has increased.

2201. What is the rate of assessment?—Just the same as it has been since it was put on, 3 *d.* to the proprietor, and 3 *d.* to the tenant, with the exception that every three years it is only 2½ *d.*; that third year the penny is kept for paying the expenses under the Registration and Vaccination Acts; it pays that year the registrar and the vaccinator.

2201*. What is the average cost of the outdoor relief in the parish?—2 *s.* 2 *d.* and 2 *s.* 3 *d.* per week (it varies very little), or about 15 *l.* 15 *s.* 1 *d.*, the average over all Scotland being 15 *l.* 16 *s.* 2¾ *d.*

2202. Mr. *Orr Ewing.*] What is the expense of the management?—The salary of the inspector is just 30 *l.*, and the allowance for postages and stationery generally, with other expenses, amounts to 4 *l.* 10 *s.*

2203. I suppose you continue the old system of managing the poor in your parish, because you consider that the most economical?—One reason for not imposing an assessment, was the expense of a collector, and many other expenses that would be incurred under an assessment.

2204. But although it is a more economical way of management, do you consider that the poor of the parish are equally well off with the poor of other parishes where there is an assessment?—The neighbouring parishes consider that our paupers are not so well off as theirs are; neither do they receive so much money, but then private charity is not stopped in our parish, as it is in parishes where they have a legal assessment. The assessment that we have has not stopped it all. Our poor receive many kindnesses from their

Mr. *A. Greig.*

18 March 1870.

neighbours scattered over the parish, and they are cared for by those in whose district they are.

2205. You mean that there is a more healthy tone kept up in the parish than there would be under the other system?—Yes; we have a body of 15 elders, who are all scattered over the parish, and who take a warm interest in the poor; and such things as charity balls and soirées are got up in some districts for the benefit of the paupers.

2206. Is there any jealousy in the parish amongst Dissenters, about the management being retained in the hands of the minister of the parish, and the elders?—No. When our first minute was drawn up by the heritors, they said it would be necessary that not only the parish collections should go to the poor, but also that collections should be made in the dissenting churches in the parish. The ministers met, and I was present, and the sole reason they had for declining to adopt that, was that their churches being situated in extreme parts of the parish, their congregations came from different parishes. Therefore, with one exception, the dissenting congregations have not given us any collection. The heritors are none of them members of our church. The ministers of the churches which they attend, I have been told, inquired whether there is any feeling on the part of the Kirk Session, and the minister leading them to pay less to the Dissenters, and they unanimously report themselves, that whether the amount paid to the poor be too much or too little, it is equally distributed.

2207. You said that none of the heritors belonged to your church; you belong to the Established Church, I suppose?—Yes. We have only one resident heritor in the parish.

2208. *Chairman.*] How many heritors have you in the parish?—Nine heritors. Two of the estates are under trusts for charitable purposes, and the trustees of these estates do not attend the meetings of the board; but they are most ready to act in any matter in connection with the parish.

2209. Mr. *Miller.*] Have you had anything in the parish in the shape of manufacturing?—It is solely agricultural.

2210. You have no quarries there?—No.

2211. The paupers are only your own people therefore, I suppose?—Yes; we have very few strangers.

2212. Have you a railway going through the parish?—Yes; the railway was opened six years ago.

2213. Do they pay anything?—The railway company pay us. I do not know whether they think that the assessment is legal, and not voluntary; but we get a certain amount from them regularly.

2214. Mr. *Fordyce.*] Can you contrast the expenditure and the number of poor in the assessed parishes in Aberdeenshire with those in the unassessed parishes in Aberdeenshire?—Yes.

2215. First of all, will you state how many assessed parishes there are?—In these statistics I am excluding the town of Aberdeen. Excluding that, there are 80 parishes in Aberdeenshire, and 70 are assessed and 10 unassessed.

2216. In the town of Aberdeen there are two parishes, are there not?—Yes, Old Machar and the City parish. The number of poor in the 10 unassessed parishes in 1845 was 288, and in 1868 they had only risen 17; that is to say, they were then 305. The expenditure in the unassessed parishes in 1845 was 754 *l.*, but in 1868 it had risen to 2,452 *l.*, about three times the amount which it was before. In the assessed parishes in 1845 the number of poor was 2,728, and in 1868 it was 4,538. The expenditure was 7,143 *l.* in 1845, and in 1868 it was 36,978 *l.*

2217. Mr. *John Hamilton.*] Can you tell us whether the population has increased more rapidly in the assessed parishes than in the unassessed parishes?—I would say that it had more rapidly increased lately in the assessed parishes, because with the exception of New Deer, they are larger parishes.

2218. Mr. *Orr Ewing.*] The expenditure has increased to five times what it was in the assessed parishes, and to three times what it was in the unassessed parishes, since 1845?—Yes; the population of Aberdeenshire in 1868, excluding the two parishes of Aberdeen, was 147,000, and the population in the unassessed parishes 13,962.

2219. Mr. *John Hamilton.*] Can you give the population of those parishes in 1845?—No. The number of poor in 1868 in the county was 4,843, and in the unassessed parishes 305, leaving 4,538 to the assessed parishes.

2220. Mr. *Fordyce.*] Have you had any experience in the working of the Poor Law in any other parish besides the parish of New Deer?—I am a ratepayer in the neighbouring parish of Old Deer.

2221. Can you give us the same statistics with reference to that parish as you have given us with reference to New Deer?—I cannot go so far back in the case of Old Deer. I can go back to 1844, when the statistics were taken up by the Board of Supervision. In 1844 the number of paupers in Old Deer was 131, and their expenditure was just 1 *l.* more than in New Deer, namely, 221 *l.*

2222. What was the population of Old Deer at that time?—I am not prepared to say, but the population of each parish has been rising proportionally. I suppose we have been rising the more rapidly. In 1845 the number of paupers in Old Deer was 199, and the expenditure 307 *l.*; in 1850 the number of paupers was 189, and the expenditure 580 *l.*; in 1855 the number of paupers was 193, and the expenditure 1,140 *l.*; in 1860 the number of paupers was 209, and the expenditure had risen to 1,563 *l.*; in 1865 the number of paupers was 233, and their expenditure 1,815 *l.*; and in 1869 the number of paupers was 236, and their expenditure was 1,922 *l.* So that in 1844 their expenditure was just 1 *l.* more than ours, according to the return of the Board of Supervision; and in 1869 it had risen to above three times the amount.

2223. Have you any explanation to offer of the great difference in the expenditure of these two parishes?—No particular explanation, further than that when a parish is assessed, private charity is mostly dried up when the assessment becomes pretty weighty. In Old Deer, the assessment has been falling rather than increasing, owing to the rise of the valuation. While our expenditure for the year ending May 1869, for management is 35 *l.*, their expenditure for management, by their own printed statement, including medical attendance and expenses under the Registration and Vaccination Acts, and interest of debt, was 200 *l.*

2224. Mr. *John Hamilton.*] Has that anything to

do with the assessment being voluntary?—I lieve the inspector would be more liberally d in a parish where there was a legal assess- nt than with us, because we try to save every thing that we possibly can.

2225. Would you not do the same if a legal essment were laid on?—No; as it is a volun- y assessment we are not anxious to increase assessment, and we husband the money and e as much as possible. Of course the collec- ns in the parish church come into help.

2226. *Chairman.*] You have no law expenses New Deer, I see?—We have not expended in , I suppose, 10*s.* or 5*s.* a-year, taking it alto- ther, since the Act came into operation.

2227. I observe that in 1869 the parish of Old er spent 17*l.* in law?—Yes; Old Deer spent *l.* 5*s.* 3*d.* in law in that year.

2228. Mr. *John Hamilton.*] What is your ner neighbouring parish?—Tyrie.

2229. *Chairman.*] Is there anything special in e parish of Old Deer, to account for the fact at their paupers are so much larger in number an yours?—I do not know that there is. New eer has three villages, and so have they. In e of these villages there are just 60 of their upers who congregate together there, and being the midst of a poor population there, they can t no assistance from their neighbours; while in r village of New Deer, containing a population ual to that in which they have 60 paupers, we ve only seven paupers.

2230. Mr. *Orr Ewing.*] The Honourable hairman asked you why there should be more upers in Old Deer, as compared with New eer; are there any manufactories in Old Deer?—No, there are no manufactories there either.

2231. *Chairman.*] They are both agricultural arishes?—They are both purely agricultural arishes.

2232. The difference in population is, that Old eer has nearly 800 more than New Deer, hereas, paupers are almost three times as many Old Deer as they are in New Deer?—Yes.

2233. Mr. *Ellice.*] Cannot you account in any ay for the number being so much larger in the ne parish than in the other?—I should say that is a more lax system of dealing, and at the me time I can say truly that in no year do we efuse more than two applications.

2234. That is to say, an unworthy applicant nows that it is no use going to you?—I suppose .

2235. Mr. *Orr Ewing.*] Do you think that the dividual members of the board of your parish ake a greater personal interest in the well being f the poorer part of the population than they do n the parish of Old Deer, where there is a legal ssessment?—Yes, I have no doubt of it, because ur board is confined to the elders alone; with he exception of Mr. Fordyce, who is chairman f the board, I never saw a heritor in it. Then n Old Deer it is between the elders and six lected members, and I suppose the elders con- ider that they have no peculiar right to look fter the poor more than the elected members.

2236. Mr. *John Hamilton.*] You have had no experience of an assessed parish?—No.

2237. Mr. *Orr Ewing.*] But you know very ell how the management is conducted in a arish where the poor are maintained by assess- nent?—Yes; I do not know that there is any great difference from what there is in an unassessed arish.

2238. Mr. *Fordyce.*] In the unassessed parishes the relief is distributed by the elders, whereas in the assessed parishes it is distributed by the inspector?—Yes.

2239. Mr. *John Hamilton.*] Are the elders as a matter of course assessed?—They are all rate-payers.

2240. So are the managing board in an assessed parish?—Yes, they must be that.

2241. Why should the one be more anxious to keep down the expense than the other?—I only say that our elders take perhaps a greater interest in the management of the poor, because it is confined to them, and to them alone; whereas, in an assessed parish, the responsibility is divided between them and the elected members, and the elders do not consider that they have anything to do with the poor peculiarly.

2242. *Chairman.*] Can you give the Committee the names of the 10 unassessed parishes?—Aberdour, Bourtie, Daviot, Drumoak, Echt, Keithall, Kildrummy, Leochel Cushine, New Deer, and Rayne.

2243. Mr. *Fordyce.*] Is it your opinion that the poor are as well cared for and as comfortable in the unassessed parishes as in the assessed parishes?—My belief is that they are more contented; there are fewer applications, and there is less trouble with them.

2244. Mr. *Miller.*] Arising from the charitable feeling still kept up in those parishes?—Yes; if they were to give trouble, I suppose it would raise a feeling against them in the neighbourhood.

2245. Mr. *John Hamilton.*] Is there any poorhouse in your parish?—We have had a lodging-house for many years, and now there is a legalised poorhouse.

2246. Have you anything to do with the management of it?—Yes, I am secretary, and attend all the meetings.

2247. Is it a poorhouse for your parish alone?—It is for 18 parishes, but it is in our parish.

2248. And those 18 parishes joined together voluntarily for the poorhouse?—Yes.

2249. Without any interference from the Board of Supervision?—Sixteen first joined, and then two took part in it, and we have had the Board of Supervision over us since that time.

2250. Of those 18 parishes, how many are unassessed?—Ours is the only one.

2251. You found your contribution for the building that poorhouse voluntarily?—Yes; it just came before the board, and we borrowed money to pay our proportion of it; and in addition to that, there is 1*d.* assessment for poorhouse debt, which three years will pay off.

2252. Mr. *Miller.*] You said that you could borrow money upon this voluntary assessment?—Yes.

2253. Practically, you said that you could get on very well without the legal assessment?—We borrowed, in fact, from ourselves; we have a small fund of 300*l.*

2254. There was no difficulty in getting what you needed?—None.

2255. *Chairman.*] How many billets has the parish of New Deer in the poorhouse?—Eleven.

2256. Do you use them?—We have had two in it since it was opened, one for three weeks, and the other for one week.

2257. And is that all the occupation that you have had of the poorhouse?—Yes; but it has been productive of a great deal of good.

Mr. *A. Greig.*

18 March 1870.

2258. What do you pay for these billets?—£. 28 for the billet or bed.

2259. But do you not contribute your share every year, whether you use the billet or not?—Yes; it would amount to about 3 *l.* for each billet in the year.

2260. That is all included in the expenditure which you have given us?—It is not included in that expenditure; the poorhouse having only been open for 14 months it will be included in future expenditures, but we expect that it will be a saving.

2261. Mr. *Orr Ewing.*] Have you any lunatics in your parish?—Three in the lunatic asylum, and three in the parish.

2262. Mr. *Miller.*] Before you got the poorhouse, you had what you call a lodging-house?—Yes.

2263. How did you find that to work?—As far as my opinion goes, I think it wrought well. Some of the members of the board are of a different opinion from me on that subject.

2264. Were the people who were in it satisfied?—Yes; they did not complain.

2265. It is not uncommon in the North to have such houses in the parishes, I think?—They are mostly in every parish.

2266. But this erection of the poorhouse puts that down, of course?—No; we keep it up for certain classes.

2267. But you cannot compel anyone to go in?—No; and in those lodging-houses every room is their own house, in fact.

2268. Mr. *Fordyce.*] What do the poor in the lodging-house cost, as compared with their cost in the poorhouse?—In the lodging-house, exclusive of offering anything for house-rent, it would be 2 *s.* a week; while in the poorhouse their maintenance, exclusive of clothes, is 3 *s.* a week.

2269. Mr. *Orr Ewing.*] I notice that the assessment in your parish of New Deer for the maintenance of the poor is 3 per cent., and in Old Deer 8 per cent. upon the valuation of the parish?—Yes.

2270. And, notwithstanding that low assessment in your parish, you consider that the poor are more contented than they are in Old Deer?—Well, I believe, to say the least of it, that they are equally so.

2271. Mr. *John Hamilton.*] You are aware that the expense in your poorhouse is much higher than the average; it is put down at 4 *s.* 4 *d.* in the return of the Board of Supervision, which is the highest in Scotland?—That includes 1 *s.* for clothes. We got in a quantity of clothes, and shall pay the cost off in two years. In collecting the money from the parishes that have paupers in the house, children under two pay but one-third of an adult; and children between two years and eight pay two-thirds of an adult; but the governor counts them all over the same.

2272. I understood you to say that a shilling of that expense of maintenance was for clothing?—Yes.

2273. Then there is a shilling for other charges, because I see in the return you deduct a shilling for salaries, rent, and medical attendance; and with the shilling for clothing, that leaves 2 *s.* 4 *d.*?—But the management is not included in that. We pay 3 *l.* a year besides that for management.

2274. Mr. *Miller.*] You pay 3 *l.* for each berth, whether you have people there or not?—Yes.

2275. Mr. *Fordyce.*] What is the cost of the management of the poorhouse?—I could not say offhand, but it is very large.

2276. *Chairman.*] When was it opened?—It was opened in January 1869.

2277. Mr. *John Hamilton.*] I understood you to say that the expense in your lodging-house was 2 *s.* a week?—Yes; and 3 *s.* in the poorhouse, exclusive of clothes. But we got a quantity of clothes into the house, and if they were to be used we wished that amount not to be included in the building and furnishing of the house, but to be paid off; and to get it wiped off as soon as possible, we have put on a shilling a week, but in future it will not be a sixpence.

2278. Then that shilling is included in the 4 *s.* 4 *d.* returned to the Board of Supervision?—The governor made that return, not I.

2279. Then there is 1 *s.* for clothing, that is 4 *s.*; 6 *d.* for salaries, that is 4 *s.* 6 *d.*; rent 5½ *d.*, and medical attendance 1 *d.*: that makes 5 *s.* 0½ *d.*, but the governor has returned it at 4 *s.* 4 *d.*?—Those other things are management.

2280. Mr. *Miller.*] We can get at it in this way; you have to pay the poorhouse 3 *l.* a year for each berth, whether occupied or not?—Yes.

2281. Then if you have a pauper in the house, what is it that you pay a week?—That is 4 *s.*; 3 *s.* for maintenance, and 1 *s.* for clothes.

2282. And then the management comes out of the 3 *l.*, which would add more than another shilling a week?—Yes.

2283. Mr. *Fordyce.*] In your opinion, has the combination poorhouse acted beneficially in reducing the expenditure and the number of paupers that existed in the parishes formerly?—After it had been opened six months, the chairman of the board ordered a return from each parish in answer to that question; and the unanimous return was that every parish believed that it had been beneficial.

2284. Mr. *Miller.*] How was it in your own parish?—I think it was a decided saving. We were not willing to admit to relief women with illegitimate children; but we could not avoid it, and now we relieve none of them except in the poorhouse. One woman of that class applied to me three months before her confinement, and when I told her that she must go into the house, she went away, and came back a week before her confinement, and then she went away again two or three days after it. I think that for the class of women with illegitimate children the poorhouse test is very beneficial.

2285. You do not confine it to that class of paupers, women with illegitimate children?—No; we had a man in Aberdeen whom we were paying 4 *s.* a week for. I complained of it, and they would not reduce it. I then ordered him into the house. He was in it three months, and then he went out of it; he did not like it. He asked me if I would give him a pound to buy a barrow, to get work in Aberdeen. I gave him a pound, and I have never heard of him since.

2286. Mr. *Fordyce.*] I suppose you find illegitimacy to be a fruitful source of pauperism?—Yes; one way or another it is a very fruitful source.

2287. Have you any suggestions to make about it?—I would suggest, of course, that all women with illegitimate children should be sent to the poorhouse, and no out-door relief should be given to them. And with reference to fathers of illegitimate children, I would suggest that

it they should be prosecuted by the procurator-cal, the same as any other evil doer; and ile they can easily avoid us by getting far moved from the place where they were before d even although you find them out, and lay arrestment upon their wages, they leave the ice altogether); if the procurator fiscal would e the matter up and prosecute them crimi-ly at the expense of the country, that would d to check it?—Yes.

2288. Mr. *Miller.*] You would bring them der the criminal law?—Yes.

2289. Mr. *John Hamilton.*] It is very expensive prosecute them at law now, I suppose?—Yes; costs you 15 *l.* often, and you do not catch man after all.

2290. Mr. *Fordyce.*] I believe you are one of association of inspectors of poor for Aber-nshire, Forfarshire, and Kincardineshire?—I .

2291. Have you any authority to express their nion to this Committee?—No, I have no thority to do so.

2292. *Chairman.*] I see by this return, that amount of casual relief in your parish is *l.* 16 *s.* 10 *d.*, and that in the parish of Old er it is only 21 *l.* 14 *s.*; what is the reason of t?—I can tell you, and I believe myself that one great advantage of our system of manage-nt. In Old Deer they class every one upon roll that applies; and then he is fixed on at egular weekly allowance; and when once on, is some time before he is off again; whereas are anxious to keep down the roll and give ly casual relief, and we can discontinue it re easily in those cases than for the registered or.

2293. Then is your system one that seeks her to prevent pauperism than to relieve it er it has arisen?—Yes; and I think that we ll have it in our power to relieve men from a nd of 50,000 *l.*, left by Mr. Bruce, from which get 80 *l.* a year, which will enable us to meet e demands of a labouring man laid up by sick-ss, and having a family dependent on him. He uld scorn to receive it as a charity; but being bequest left for him and others in his case, it ver reduces him in his own eyes, or in his ighbour's eyes to accept it.

2294. You have in that the means of exercising cretion and relieving persons of the able-bodied ss, when they fall into temporary sickness, to event their being paupers?—We have been le to do it with that 80 *l.* which we have from t fund.

2295. Who administers that fund?—The Kirk ssion.

2296. Mr. *Fordyce.*] Is there any change at you wish to suggest in regard to the law of ttlement?—In my opinion it would save a great al of trouble and annoyance in searching out ttlements, and would also save the expenses of igation if parentage settlement were done ay with altogether, and it were made simply residential settlement or a birth settlement; d in my opinion, though it might seem a great eration from the present law, if the person d been a year or upwards in a parish, that parish ould be his parish of settlement; if he had not en a year, then let him fall back on the parish his birth, and in the long run it would amount to the same; for what might seem unfair at e time might be an advantage on the next casion; and, for one thing, it would, I think,

facilitate arrangements with regard to settlements very much. At the present time a person may have his wife and family settled in a village for nearly 30 years, while he himself has been wandering about either as a hired servant or as a labourer in other parishes, and has not resided five years in that parish; then, if he becomes a pauper, he falls back upon the parish of his birth, and takes his wife and family with him. Now, I think that it should be the parish where his wife and children have resided that should relieve him. It is there that he spends all his money, and that parish really has had the advantage of him.

2297. Mr. *Miller.*] In your parish, which is purely agricultural, have you many paupers come back upon you?—Yes; we have a good many.

2298. Have you many from the towns?—Yes; we have two from Edinburgh now.

2299. Having come back from their birth-place?—Yes.

2300. How long have they been away?—One was just born in our parish, and was not three days there, and she has been 33 years away from it; the other was still longer away.

2301. Mr. *Fordyce.*] Are you in favour of increasing the area of chargeability?—I am decidedly against increasing the area of chargeability. The reason that I would be against it is, that it is just synonymous with increasing the expenditure, because if you increase the area of chargeability there is not the same inducement to economy as there is at present. Although you might practise economy in the parish over which you had the control yourself, you could not do it in others, and it would be just increasing the expenditure. It would assimilate the expenditure in the different parishes, very true; but while it would raise some it would reduce none.

2302. Mr. *Miller.*] And you think it would encourage extravagance in having a larger purse to fall back upon?—Yes.

2303. Mr. *Fordyce.*] What is the expenditure for medical relief in the parish?—£. 30. A doctor still living in our parish had practised 40 years under the old system, and never received a farthing for attendance upon the poor.

2304. Mr. *Miller.*] But he attended all the same?—He attended all the same.

2305. *Chairman.*] I see that in the parish of Old Deer, the cost of medical relief is 38 *l.* 13 *s.* 6 *d.*, while in New Deer it is 30 *l.*?—The Board of Supervision apportion that sum of 10,000 *l.* which Parliament gives over the different parishes, not in proportion to the number of poor, but in proportion to the population and the area. We just give the statutory amount required; our amount may be 3 *s.* less than the 30 *l.*, but we just make it up.

2306. Do you mean that you have 30 *l.* from the fund granted by Parliament?—No, 14 *l.* 16 *s.*

2307. And what do they receive in Old Deer from it?—Perhaps a pound more, but they give more than is required by the Board of Supervision.

2308. They have nearly three times the amount of poor that you have in New Deer, and yet only 8 *l.* more for medical relief, how is that?—We could get no share of the medical grant except we gave that sum. We had no control over it; we had either to pay the doctor with 14 *l.* or to pay him with 30 *l.*, it was all the same to us.

2309. But the total expenditure is 30 *l.* in your parish, and the whole expenditure in Old

Mr. *A. Greig.*

18 March 1870.

Deer is nearly 39 *l.* We limit our medical officers to grant licenses to lunatics gratis. In Old Deer they pay them 2 *l.* for every lunatic that may be sent to the asylum. They also pay them for the statutory visits made to lunatics residing in the parish, and we do nothing of the kind. Our doctors are bound to furnish all certificates required by the Parochial Board, the Board of Lunacy, or the Board of Supervision, for the salary of 30 *l.*

2310. Mr. *Miller.*] And do they supply medicines too?—Medicines and medical appliances.

2311. *Chairman.*] It appears that the cost of medical relief in Old Deer is only from 8 *l.* to 9 *l.* more than it is in the parish of New Deer, and yet the poor in the parish of Old Deer are 236, while in New Deer they only are 86?—The Board of Supervision in apportioning that grant of 10,000 *l.* to the different parishes, apportion it altogether in proportion to the population and the area, and whatever they apportion as the amount that is to be given out of that fund, the parish has to contribute an equal amount; therefore, we were forced to contribute what we do, and Old Deer has added just a few pounds to it.

2312. Mr. *Fordyce.*] The Board of Supervision insist upon a certain amount being raised locally?—Yes.

2313. Mr. *Miller.*] You got your share of the Government money as apportioned out by the Board of Supervision, but you could not get that share without paying a similar sum out of your own pocket?—Yes.

2314. *Chairman.*] Am I to draw from those figures the inference that the medical relief in Old Deer is utterly inadequate as compared with that in New Deer?—Yes; if the doctors in New Deer were to be paid for the whole population in proportion to what they are paid for the paupers, the amount drawn for medical relief would be 1,572 *l.*

2315. Mr. *Miller.*] I suppose they having worked for 40 years for nothing, you are paying them a little better than necessary now?—To show the difference, I may say that, at that meeting that was held in Aberdeen, they fixed my salary at 5 *l.*, and in Old Deer they fixed their inspector's salary at 30 *l.*, and they were both at that time under a voluntary assessment. After a few years mine was raised to 12 *l.*, and after a few other years to 18 *l.*, and now to 30 *l.*

2316. *Chairman.*] What I want to draw your attention to is this: in regard to the medical relief, that if 30 *l.* is sufficient to pay for the medical relief (I am not now inquiring where it comes from) in New Deer, taking account of the difference in the number of paupers, the cost of it in Old Deer ought to be 90 *l.*?—But we pay more liberally in New Deer, and we cannot avoid it.

2317. Mr. *Fordyce.*] Are you in favour of placing the medical men more directly under the control of the Board of Supervision?—No; I would keep them under the control of the local board.

2318. Mr. *Miller.*] Have you any difficulty, or have your neighbours any difficulty, in getting a medical officer to work for the remuneration that the parochial boards are willing to give?—No, we get two to one. It was the first strife and the only strife that ever was on our board to get a share in the job.

2319. *Chairman.*] How do you remunerate them; so much a visit?—We give them a salary in the name of medical attendance, medicines, and medical appliances; they furnish the medicines themselves.

2320. You just pay them a salary to attend to all the paupers requiring attendance?—Yes; we have two medical officers, and divide the amount between them.

2321. Then you pay them 15 *l.* each?—Yes.

2322. Mr. *Fordyce.*] Have you any remark to make with reference to the constitution and powers of the Board of Supervision?—Nothing particular; I had never any complaint to make of them so far as I know. So far as I believe, the inspectors would be generally willing that the three sheriffs on the board should form themselves into a court of appeal, and then we should get decisions that correspond with one another, whereas now, the decisions that we get may contradict one another; and there should be no appeal from the decisions of these three sheriffs, except to the Court of Session.

2323. *Chairman.*] Upon what subject would you have these sheriffs appealed to?—Upon any disputed settlement.

2324. Mr. *Fordyce.*] You would constitute the Board of Supervision a court of final appeal with regard to all questions of settlement?—At least the sheriffs of the board.

2325. Do you think that it would be desirable to have the meetings of the Board of Supervision public?—Yes, and I think that before they pass an important law, it should be reviewed by Parliament.

2326. *Chairman.*] When you talk of making the three sheriffs of the Board of Supervision a court of appeal, what other court is there now?—The different sheriffs in the different counties.

2327. You go to them in the first instance now, you mean?—Yes; the three sheriffs might give uniform decisions, and then we would know on what principle to go.

2328. Do you think that if you constituted the three sheriffs of the Board of Supervision the court of appeal, it would be any cheaper than the Court of Session?—Let Government add another 100 *l.* for their salaries, and I would expect that it would cost nothing to parishes.

2329. You would have to pay people to go before them to conduct the cases, I suppose?—No, not if we agreed upon the facts. If we differed, the local sheriffs might institute an examination into the facts.

2330. You would not go to the local sheriffs at all, but you would allow the inspectors to make a statement of the facts and submit that to the three sheriffs of the Board of Supervision?—Yes, where we agreed on the facts of the case.

2331. But what if you differed about the facts?—The three sheriffs might appoint the sheriff of the county to precognise witnesses, and send up that precognition to them.

2332. Mr. *Miller.*] Has it been necessary to have much recourse to law on questions of settlement in your parish?—No; we generally submit to arbitration, or we go to the sheriff of the county. He charges 2 *l.* for each case, 1 *l.* for each of the parishes.

2333. *Chairman.*] You do not seem to have been much troubled with legal expenses in your parish?—No.

2334. Mr. *Miller.*] The two inspectors just agreed upon the facts of the disputed cases, and you had no witnesses at all?—No.

2335. And in consequence of that the expense was small?—Yes.

2336. Have

2336. Have you had much to do in the way of paupers going to the sheriff to control you as to the allowance granted to them?—In the 25 years since the Act came into operation we have had, I suppose, just four applications to the sheriff, all of which were dismissed in our favour. When a pauper applies for an allowance and is refused we are bound by the orders of the Board of Supervision to give him a written refusal, stating the facts of the case, and stating the reasons for the refusal; and if that shows on the face of it that there is no ground for the application the sheriff seeing that, dismisses him.

2337. In your cases all the appeals have been dismissed?—Yes; and in the eight cases that we have had before the Board of Supervision, an increase was not granted in any one single case.

2338. Mr. *Fordyce.*] These eight cases were complaints to the Board of Supervision with reference to inadequate relief?—Yes.

2339. They were all dismissed?—Yes.

2340. There have only been eight cases of complaint in the last 25 years?—Yes.

2341. *Chairman.*] Do you attribute that at all to your system of management; is it because the people are so contented that you have had so few applications to the sheriff or to the Board of Supervision?—Yes; I have no other cause to assign for it.

2342. Do you know at all what the number of those applications has been, for instance, in Old Deer?—There have been very few there, fewer than from New Deer.

2343. I want to understand your suggestion with reference to settlements; you said that you would reduce them to birth and residential settlements?—Yes.

2344. But those are now the principal settlements that we have?—I would do away with parentage settlement, which is the greatest cause of all the law suits.

2345. Would you give the birth settlement at any age?—No; children should follow their parents up to 12 or 14.

2346. Would you reduce the time of a residential settlement?—Yes; I think it would simplify the case a good deal to reduce it.

2347. Mr. *Miller.*] You talked of 12 months as the period for acquiring that settlement?—Yes.

2348. Would that be sufficient?—That was the general opinion at a meeting held of the chairmen and inspectors of the different parishes connected with the Buchan Combination Poorhouse.

2349. *Chairman.*] Do you not think that it would also be a good thing that no person who had once acquired a residential settlement should be allowed to lose that settlement until he had acquired a second residential settlement?—Yes. There must have been something inconsistent or overlooked in the present Act, because it is possible that a person may lose a settlement by an absence of four years and a day, and yet he requires five years to obtain one, which throws him back on the parish of his birth.

2350. Mr. *Miller.*] Would you have it that if a man lives 12 months in a parish, and gets into poverty, he should have a claim upon that parish as a pauper?—Yes.

2351. Suppose that he leaves that parish before he becomes a pauper; that he has been 12 months in the parish, but leaves it after the expiry of the 12 months, and goes elsewhere and becomes a pauper, should he go back to that settlement required by a year's residence?—No; he should go back to the parish of his birth. But the proposal that I am making is, that if he had not had a year's residence he should go back to the parish of his birth.

2352. Not upon the previous 12 months' residence?—No; if he loses that he loses it for ever, until he has acquired another settlement.

2353. *Chairman.*] You also suggest a new ground of settlement, the renting of a house?—Yes; because the want of that has been the cause of much trouble in the Court of Session, owing to the family binding themselves so closely to a parish in the absence of the father. In the case of seamen and fishermen, the Court of Session have rather relaxed the rule. I think that where a fisherman is absent for nine months of the year (which they often are now in the highlands at these large fishing stations), and leaves his wife in another parish, that parish where his wife is should be the parish of his settlement.

2354. Do you mean to say that he must have rented a house for any period of time, or would it be that under any circumstances he is to have a settlement where his family reside?—Yes, that is what I mean; at the present time, if he rents a house for his wife and family for 30 years in one parish, he has no claim on that parish for relief unless he has been himself five years in residence there.

2355. Supposing that he had left that parish for six months, would he still have a claim on it?—It must be a twelve months' absence, I should say, for him to acquire another settlement.

2356. Mr. *Miller.*] You would hold that to be his home, being the residence of his family?—Yes.

2357. And that being his home, the parish should be liable to maintain him?—Yes, even under the present system, that is the case; it is only an alteration in the number of years that I propose.

2358. *Chairman.*] With regard to the constitution of the parochial boards, do you think it desirable that all who are members of the board should pay rates?—Yes.

2359. But a minister pays no rates?—There is some dispute on that question. In the parish of Old Deer, the minister was obliged to get a proxy from one of the heritors before he could sit at the board.

2360. You would insist that all should pay poor rates that had to manage the rate?—Yes; and in small parishes there should not be six members of the kirk session on the board; for many a parish has only one heritor, and the six members of the kirk session would control that heritor altogether; the elected members should at least be equal to the number representing the kirk session.

2361. Do you think that it would be an advantage to the country if the whole management of the poor could be restored to the system which you have in your parish?—Of course, I think so; but I think it would be impossible to do it.

2362. What modification would you suggest in the principles of assessment?—I really have not much experience on that matter, but I would insist upon a classified assessment; it is only optional now. I would insist that the classified assessment should be imperative.

2363. Do you approve of the system of deduc-

Mr. *A. Greig.*

18 March 1870.

tions that are allowed now under the 37th section?—No, we do not approve of it.

2364. You would repeal that clause?—Yes, at once. It is no benefit to the ratepayers, because it is an equal exemption from all.

2365. You suggest that mothers of illegitimate children should all be sent to the poorhouse; is not that the practice generally now, where there is a poorhouse?—No, it is not the practice generally. Some inspectors, although it is contrary altogether to the instructions or the wishes of the Board of Supervision, if they can keep them cheaper quietly at home, will do so, and not send them into a poorhouse.

2366. Mr. *Miller.*] I suppose that in your own parish you have no children whom you send out to board?—Yes, we have orphans. By the present rule we can keep them cheaper in the poorhouse, but we board them out. I would not like to keep them in the poorhouse. We have four or five orphans, and if we can find out respectable people reduced in circumstances to take them in, we like to do it.

2367. Do those children come back upon you, or do they get absorbed into the population eventually?—We had a family of three, and the two females came back with illegitimate children.

2368. Had they ever left the parish?—They had left the parish, but had not been five years in any other parish.

2369. What is the cost of boarding out your children?—From 2 *s.* to 2 *s.* 6 *d.*; and generally we allow besides 1 *l.* for clothes; and we see that it is well applied.

2370. Is it usual to board out children from the poorhouse also?—There have not been any boarded out yet.

2371. Are the pauper children kept in the poorhouse?—We have just one, and often some infants there.

2372. *Chairman.*] How do you deal in your parish with mothers of illegitimate children?—We are just forced to take them upon the board, that being the law. We endeavour to keep off those with one child.

2373. Are you much troubled with that class of paupers, in proportion to your population?—I have had four applications since the house was opened, from women with illegitimate children. They come with all the impudence imaginable, and tell you at once that if one child is not sufficient to entitle them to relief, they will soon overcome the difficulty by having two.

2374. Mr. *Miller.*] But you have got rid of them by proposing the poorhouse, as I understand you?—At once.

2375. *Chairman.*] What is your procedure in a case where you ascertain the father of the children; do you prosecute him yourself?—Yes, we have no other resource. There is a poor-law agent appointed, but he will not take up a case now without being paid outlay, and we have to guarantee his expenses if he should lose the case. If he gained the case he recovers the costs from the father if he be able to pay them.

2376. Do you find that any good accrues from prosecuting these parties?—I never found any advantage from it, and I have done it several times; on two occasions within the last year we lost them both because we failed in proving the paternity.

2377. But even when you do prove the paternity, what do you recover?—We apply to the procurator, and he signs a warrant, allowing us to go on with the case at our own expense; and we bring him before the sheriff, and the sheriff sentences him to 60 days in gaol.

2378. Practically you only get the satisfaction of putting the man in gaol; you do not get any payment?—That is all we recover.

2379. Therefore it is an illusory remedy; you get nothing by it?—No; it is a real loss.

2380 You have to be at the expense of prosecuting the man; and even if you convict him, you have had that expense for no good?—Yes.

2381. Mr. *Miller.*] With regard to following up the fathers of illegitimate children, you have said that you did not find it profitable at all, because even if you got hold of them you could make nothing of them?—Yes.

2382. Is that the opinion of your brother inspectors?—I have no hesitation in saying that it is their opinion.

2383. Sir *David Wedderburn.*] Have you any suggestion to make as to altering the law, in order to give you more power, either of punishing or of recovering money from the fathers of illegitimate children?—I would just have it the same as any other misdemeanour taken cognisance of by the procurator fiscal.

2384. Mr. *Miller.*] Just now it is a common debt?—A man can be prosecuted criminally for neglect to maintain an illegitimate child.

2385. Do you think that placing the prosecution upon the public charge would lead to more frequent prosecutions and to greater repression of the evil?—Yes, I believe it would, because if the procurator fiscal were bound to follow it out, just as he must in any other criminal case, he would have to follow it out at any expense, and it would have the effect of making the father pay more readily, or else it would lessen illegitimacy. I do not say that confidently, but I think that it might have that effect.

2386. Sir *David Wedderburn.*] You think that it is one of the duties which a procurator fiscal would discharge, *ex officio*?—He is not bound to do it by the present Act.

2387. But you think that he ought to be bound to do it?—Yes. (*Tables were handed in by the Witness*, vide *Appendix.*)

Tuesday, 22nd March 1870.

MEMBERS PRESENT:

Mr. Anderson.
Sir Robert Anstruther.
Mr. Armitstead.
Mr. Cameron.
Sir Edward Colebrooke.
Mr. Craufurd.
Mr. Ellice.
Mr. Orr Ewing.
Mr. Fordyce.
Mr. Gordon.
Mr. John Hamilton.
The Lord Advocate
Mr. Mackintosh.
Mr. Miller.
Mr. Parker.
Mr. Arthur Peel.
Sir David Wedderburn.

EDWARD HENRY JOHN CRAUFURD, Esq., IN THE CHAIR.

Captain JAMES YOUNG, recalled; and further Examined.

Captain *J. Young.* 22 March 1870.

2388. *Chairman.*] You were going to obtain some statistical information with regard to vagrancy in Essex, and the effect of the regulation of 1846, constituting the constables assistant relieving officers; have you got that information now?—Yes, I have. I have had an opportunity of examining the statistics of vagrancy in Essex during the last 20 years, and I have endeavoured to divide that information into three clearly defined periods, in each of which there is a change exhibited. I begin with 1849. At that time the system of employing the police as assistant relieving officers for vagrants had been partially put in force, and in that year the total number of vagrants entered in the police returns was 4,275, of whom 3,600 were refused relief, and 675 were relieved.

2389. Mr. *Ellice.*] These were able-bodied people, I suppose?—Not all able-bodied people; they were vagrants of all kinds.

2390. Were most of them able-bodied?—No, I should say not most of them. Then in the next year, during which the same system had been further extended, there was a very remarkable decrease. The total number of vagrants entered in the police returns in that year was 2,409; of whom there were relieved 498, and refused relief, 1,911; that is about the most remarkable reduction in one year.

2391. What did that relief consist of; did it consist in putting them in the workhouse, or did it consist in giving them aid outside the workhouse?—It consisted in sending them to the casual ward of the workhouse, wherever that was sufficiently near, and in other cases sending them to other houses.

2392. Is there work in connection with the casual ward?—Yes, every ticket of relief bears upon it that the vagrant is liable to do four hours work in the morning.

2393. *Chairman.*] What sort of work would that be?—I think it is mostly picking oakum and stone-breaking.

2394. Mr. *Miller.*] What sort of places were they sent to when they had not a workhouse to send them to?—Mostly to common lodging-houses; of course the labour test did not apply there. Then, coming to 1855, there having been a gradual annual reduction between these two periods of about 700 a-year; in 1855 the total number entered in the Police Returns is only 1,751, and the number relieved and refused are almost exactly equal; there were relieved 865, and refused 886.

2395. Mr. *Ellice.*] The large proportion of these, if not all, would come under the denomination of casual poor?—Wholly so.

2396. *Chairman.*] Have you any means of accounting for this great increase in the number relieved, because there is an absolute increase, I see, in the number relieved; the absolute numbers of the police reports were greatly reduced, whereas the number relieved was absolutely larger than in the first year that you mentioned, namely, 1,849; they had risen from 675 to 865?—Yes, that is the case.

2397. While the total number dwindled from 4,275 to 1,751?—Yes; I look upon that as a very remarkable instance of the effect of discrimination, and showing also that the vagrant who really deserves relief is attracted to the police relieving officer instead of being repelled from him.

2398. You mean that they are the better class of vagrants?—Yes, the deserving class, and that the number then relieved, after all these years of the operation of this system, represented those of the vagrant class who in reality deserved relief.

2399. Mr. *Ellice.*] If they were attracted, were they attracted from places outside the county?—Not at that time, but afterwards you will see the effect of that. In explanation of that, I may say that Essex was I think the first, and for a long time almost the only county to adopt this system. It was almost originated by the chief constable of Essex, who has taken great interest in the working of it out. I now come to the year 1861, an interval of six years from the year to which I last referred; and you have a gradual increase in that period of about 500 a year (I have taken these averages to bring the information more within manageable bounds). In 1861 the total number was 4,410.

2400. *Chairman.*] Actually larger than in 1849?

Captain *J. Young.*

22 March 1870.

1849?—Yes; that number in 1849, however, being a very remarkable decrease from the period before the application of this system. I shall afterwards give you a few figures on that point. Of that total number in 1861, there were relieved 2,579, and refused 1,831. Then we have from 1861 to 1866 a gradual increase, averaging about 1,370 a year up to 1866, when the total number is 11,259, of whom there were relieved 10,139, and refused 1,120. And in the last year of completed returns to which I have had access, namely, 1868-9, the total number is no less than 18,195, of whom there were relieved 17,370, and refused 825. You may call it the year 1868, because though made up in 1869 it applies to 1868. The returns for 1869 are not so completely made up that I can make use of them.

2401. Now to what do you attribute this large increase since 1855?—The increase from 1855 to 1861 is apparently attributable to the extension of the same system to other counties, whereby the driving of vagrants out of Essex had been stopped, and the driving of vagrants into Essex had come into operation.

2402. Then up to 1855 was this system only observable in Essex?—No; it had been gradually coming into operation elsewhere.

2403. In the neighbouring counties?—Not very much in the neighbouring counties until a later period. I specify 1855 as being the year in which I left Essex, and when my personal knowledge ceases. From that time I can only draw conclusions from the best information that I have been able to obtain.

2404. Up to 1855, Essex, if not the only, was the principal, county in which that system was adopted?—It was much more adopted in that county than in any other county, so far as I know, and certainly more than in any adjoining county.

2405. Is the subsequent rapid increase, from 1861 to 1868, attributable to the same cause?—Partly to that, but apparently much more to an increasing recognition of the right of the casual poor to relief.

2406. You referred in your last day's evidence, to some regulation of the Poor Law Board, which had increased the number of those who were relieved?—Yes; but it seems to have arisen more from a sort of understanding that the police were pushing this system of discrimination too far. There was a circular, which I have seen, which in reality enjoins discrimination, but it lays down also very clearly the right to relief where no imposition can be detected.

2407. Can you give us the date of that circular?—28th November 1868.

2408. I am speaking of the rapid increase from 1861 to 1868, and I ask whether that is attributable to any more stringent regulation issuing from the Poor Law Board, which you indicated in your last day's evidence, calling upon the police to relieve more liberally?—I was not then aware of the date of the circular. It seems to have been more the effect of an understanding than of any specific instructions.

2409. Mr. *Ellice.*] With reference to these casuals, you told me just now that only a part of them were able-bodied?—Yes.

2410. And then afterwards you said that no one of them was relieved without subjecting him to a certain amount of work before he was discharged from the casual ward; now I want to know what proportions you suppose of these casual poor were unable to do these four hours of work?—I do not know that; what I meant to say was, that no able-bodied casual was relieved without this obligation being laid upon him.

2411. I want to know, in general terms, what you suppose was the comparative number of those who were bodily unfit to do this four hours' work?—I cannot get at that from the returns.

2412. Do you think that there were many?—Yes; judging from my own experience, I think there were a considerable proportion not able to do any work.

2413. Did they become permanent paupers in the parish?—No; very few of the vagrant class do become permanent paupers.

2414. Mr. *Miller.*] Who are the judges whether they are able to do work or not?—The master of the workhouse.

2415. He could see through a fellow who was attempting to impose?—Yes; he was supposed to be able to do that.

2416. Sir *David Wedderburn.*] Have they adopted in Essex the practice which they have in a good many English counties, of giving relief to all able-bodied vagrants who can give proof of having travelled a certain number of miles since they last received relief?—I do not find any direct rule with regard to that; but the rule is practically this, that the vagrant who is apparently in need of relief receives it, unless some direct imposition can be detected.

2417. Mr. *Ellice.*] Are you now speaking of Essex or of Ayrshire?—Of Essex. The most extraordinary figures with regard to a reduction consequent upon discrimination are these: that in the first period of the operation of the system of relief by means of the police, that is, in the period between 1846 and 1849, the number relieved was reduced within that period from 17,145 to 617. I have tried to analyze these figures. They are evidently exaggerated, because they refer to seven unions, and there must have been a repetition of relief within the bounds of these unions. The vagrant made the union houses at that time his halting places all through England, I suppose, and certainly all through Essex; therefore, you may say that the same vagrant was relieved, or may have been relieved, seven times. But there is something more conclusive to be found by taking the difference in one union where there could be almost no repetition.

2418. *Chairman.*] What union is that?—The Chelmsford Union. The reduction there in six months, between 1847 and 1849, was 5,055.

2419. Have you the figures of those two years?—No, I have not; I only took the conclusive figures. I was unable at my last examination to make a calculation with regard to the proportion of vagrants to the population, not having the statistics of the population of Essex. I have now got that; the population of Essex, that is, the part of Essex within the charge of the county police, excluding of course the metropolitan police district, and some boroughs, is (these are the 1861 figures, which are the last available) 404,851; and the present proportion of vagrants to that population is nearly 1 in 21; now comparing that with Ayrshire, the population of which county, excluding the burghs that are not consolidated with the county police, was in 1861, 167,103, and the proportion of vagrants to that population at present is about one in nine.

2420. Sir *David Wedderburn.*] It is higher, I believe,

believe, in Ayrshire than in any other county of Scotland?—Yes, much higher.

2421. Mr. *Arthur Peel.*] Are those returns of vagrants collected by the police?—Yes.

2422. When you talk of the numbers in Essex, are you aware that there is the greatest possible discrepancy between the police returns and the returns collected by the parochial authorities in England, such a difference as between 35,000 and 7,000, and that the police returns are utterly untrustworthy?—I am not aware of that; I am only making a comparision between the police returns in one county of England and the police returns of my own county in Scotland; I know that my own returns are trustworthy.

2423. When I say untrustworthy, I mean in this sense, that you count the same man over and over again?—Yes; but I explained at my last examination that in the returns for Ayrshire I had taken care to allow for repetitions.

2424. Were not the regulations that were issued to the police in Essex that they should include in their census all who were professional tramps, and who had no ostensible means of getting their livelihood?—No; the Essex returns include only those who actually apply to the police for relief.

2425. But who are not necessarily chargeable to the poor-rate?—They included those to whom the police refused relief.

2426. I want to know whether you think that the police returns give an accurate return of the vagrants who are chargeable to the poor-rate?—No; I think that there must be more vagrants chargeable to the poor-rate than are included in the police returns.

2427. But when I say that, the fact is that it is just the other way; that 35,000 are given by the police and 7,000 by our parochial authorities. I want to know whether you can account for that difference?—I cannot.

2428. Is it not to be accounted for by the fact that the police include those who have no ostensible means of getting their livelihood, but who go to lodging-houses and not to the workhouses?—They are not included in the police returns which were in use in Essex in 1855, unless they were actual applicants for relief, and then they were entered either in the return of "Relieved" or in the return of "Refused."

2429. You are not aware of any order being issued from the Home Office to the effect that, under the head of vagrants and tramps, all vagrants known to the police as professional tramps should be included, and such as were without visible means of subsistence?—No, and I do not see how they can be included in the Essex returns, because the form of the return does not admit of any persons being entered in it who are not actual applicants for relief.

2430. Would not your returns include those who slept within your respective police districts, quite irrespective of whether they were chargeable to the poor-rate or not?—Not the Essex return; but the Scotch return is a return made up in a different way altogether; because we have no application for relief to the police in Ayrshire, and the police enter in their returns every vagrant they meet with; they do not wait till the vagrant comes to them; they stop him and question him.

2431. I was speaking with reference to your remarks on Essex, of the large number of vagrants, and I want to know whether you thought that those people, on a given night, were all chargeable to the poor-rate or not?—No, I do not think that they would be all chargeable, because some of them are not deserving to be made chargeable; but they would all be applicants for relief.

2432. And they were included in this list of vagrants?—Yes, if they applied.

2433. Whether they got relief or not?—Yes.

2434. Mr. *Ellice.*] What analogy do you draw between the case of Essex under the more extended Poor Law Act of England, and the case of Ayrshire under the limited law of Scotland, which confines relief to the sick and disabled and persons who cannot do work?—I think that in Scotland we are in a better position for dealing with the great evil of vagrancy, because we can proceed from the ground of no right to able-bodied relief.

2435. *Chairman.*] When you give this proportion of vagrants in Ayrshire of one in nine to the population, you take it, I suppose, upon the gross number of vagrants that you gave on Friday last, not reduced one-half as you suggested would be the proper way to arrive at an accurate statement. You gave the number for the year just completed on the 15th of March; adults, 16,057; children, 1,073; total, 17,130?—That is the number upon which my calculations are based.

2436. In answer to question 2024 you go on to say, "I wish, and always have wished, to understate the statistics of this matter, and, therefore, after reducing this gross number by striking off all the discoverable repetitions, and leaving that balance, I say strike off half of that reduced number, 17,130." So that practically you would say from 8,000 to 9,000 would be a correct estimate, and that would give a smaller ratio than the one which you have given now?—I say that that is an understatement of the figures and that, so far as real figures can be dealt with, this 17,130 is the closest approximation I can give you, after striking off all discoverable repetitions. But in order to meet the argument (and it is a good enough argument to a certain extent) that many repetitions are not discoverable, and that the actual amount must be still less; I say, even throwing off one-half, you have still a large amount of vagrancy.

2437. In the answer to a subsequent question you say that you might confidently take it at 10,000?—Yes, quite so; I think that the proportion to population might be based upon that.

2438. The one in nine is taking the 17,130 and comparing it with a population of 167,000?—Yes; and the proportion would also be a little lessened if you come to what is actually the state of matters, by the fact, that we have certainly a very large increase of population in Ayrshire.

2439. I presume you would say that there is no greater amount of repetition in one county, necessarily, than in another; so that if you take the datum line anywhere, it would do for comparison, and therefore that 1 in 21 in Essex, and 1 in 9 in Ayrshire, represents fairly the comparison between those two counties?—I think it does, as nearly as any comparison can. I may state that the clearest conclusion I can draw from those comparisons is the necessity of great discrimination in the administration of casual relief, and that it ought to be a recognised principle that there shall be discrimination.

2440. You mean exercised in Scotland by the inspector of the poor?—Exercised by some

Captain *J. Young.*
22 March 1870.

official. I suggested that the inspectors of poor might in this matter be much aided by the police officers. In saying that I am certainly not seeking for new duties to be engrafted on the police, because in a county like mine at any rate they have enough to do; but I am endeavouring to suggest the most effective mode of bringing the police to the aid of the proper officers of the Poor Law, in the event of any further provision being made for the relief of casuals; and even at present it would be an improvement. In explanation of that, I may say that the inspectors of poor, with the best intention to do their duty, have not the opportunities of discrimination which the police have; they only see the casual applicant when he comes to them. Now, the police meet with vagrants in their daily round of duties, they see them in the lodging-houses, they are aware of their practices, it is their duty to watch their movements, and to check vagrancy by every means in their power; their efforts, as I have already stated, being at present ineffective for want of power.

2441. Then it is your belief from your observation in the last 12 years in Ayrshire, that by some such assistance being given to the inspectors to enable them to discriminate amongst the casual poor in Scotland, the relief to casual poor might be considerably diminished?—Yes, I think it might, although my observation applies more to the kind of extended provision which might be thought necessary to save the honest wandering poor from the effects of a stringent vagrancy law.

2442. Mr. *Ellice.*] But your powers to check vagrancy would be enhanced by a more stringent vagrancy law rather than by an alteration of the poor law?—Yes; and if I may be allowed to say so, I hope it will be clearly understood that I am far from recommending any measure that would lead to the establishment, in Scotland, of the principle of residential able-bodied relief. My experience and observation in England would lead me very strongly to deprecate the establishment of such a system in Scotland.

2443. *Chairman.*] Do you go the length of saying that you would not even give the parochial boards any discretionary power?—No; except under very stringent regulations of the Board of Supervision.

2444. You think it better to leave the law as it is?—Yes; I would rather see vagrancy looked at as an evil, connecting itself with crime, and in that respect a growing danger to society, which it undoubtedly is; and taking it to be proved that there is a necessity for a repressive law, let it be seen through the operation of that law whether any hardship arises which would require to be met by some ameliorating provisions. But I have already stated to the Committee that we have an example in our own burghs of the operation of a repressive law, and I never heard of any case of hardship arising to a single honest poor person through the operation of that law. I spoke of the Lindsay Act as containing effective provisions, which would, if extended to counties, go very far to check the evils of vagrancy. Some other provisions taken from the English Vagrancy Act might be added with advantage; and I am in a position, if the Committee permit me, to hand in a paper, which I prepared nearly two months ago at the request of the sheriff of my county, containing suggestions as to the provisions that would in my view be required in a vagrancy law. It was prepared for the purpose of being laid before the Lord Advocate in connection with a proposed representation on the part of the sheriff, and I did not feel myself at liberty to use it when I was last examined; but I telegraphed to the sheriff for his permission, and have received it in a letter which the Chairman has.—(*The same was handed in*, vide *Appendix.*)

2445. You said just now that if we had proper legislation on vagrancy it would tend to the benefit of the deserving poor; in what way?—Because a person who has ben imposed upon (as almost every person in Scotland has been) by the nefarious and fraudulent practices of vagrants, comes to look upon every applicant as undeserving.

2446. Do you mean to say that the existence of this unchecked evil of vagrancy is one of the causes that are drying up the resources of charity which largely supplemented the support of the poor in former years?—Yes; there was a very common practice from old time in Scotland, particularly in rural districts, of lodging wayfarers and giving them food. A meal-bag was carried, and relief was given in the form of a handful of meal or some broken victuals.

2447. At the farm-houses, you mean?—At the farm-houses and country houses.

2448. Mr. *Ellice.*] But that is punishable by law, is it not; going through the country in that way, they come under the appellation of sorners?—You cannot punish them; there is a law, but it is not workable.

2449. Sir *Robert Anstruther.*] It is the old law to which you referred last time?—It is the old law of 1661. That habit which I was speaking of still continues, and it is now very much abused; the broken victuals are collected, but they are now taken almost invariably to the common lodging-houses, where tramps congregate, in villages, and sold to the lodging-house keeper, or some associate of his, to be used for the feeding of pigs, while the vagrant revels in what may be called luxuries, and in drink procured by the sale of these victuals.

2450. Mr. *Arthur Peel.*] Is there no Vagrancy Act subsequent to the Act you have mentioned?—There is no Vagrancy Act whatever in Scotland workable except in burghs.

2451. *Chairman.*] It is a fact that you have no power whatever, so far as even to stop persons who may be found in the possession of housebreaking implements?—None.

2452. You have no power of interfering with people who may be found in a position that would lead to a suspicion that they intended to break into premises?—No. An Act was passed a few Sessions ago, called the "Trespass Act," which may seem to meet a case like that, but it does not. It was aimed more particularly at the practice of tinkers and gipsies encamping, and it has had a considerable effect in restraining their wanderings.

2453. Supposing that one of your constables were, on searching a man, to find that he had all manner of house-breaking implements, what can he do with him legally?—He has no legal power; he may put forth an excess of power (and probably he would be held justifiable in doing so) to seize the man, but the man is not punishable; the procurator fiscal could bring no charge against him at common law; and this is not a suppositious case. I can give an instance of an occurrence which illustrates it. Last year an English criminal,

riminal, regarding whom nothing could be dis-overed, although I have no doubt that he was a ardened offender, was found in Ayrshire. He as traced only through the actual commission f the crime of house-breaking and theft. It as afterwards found that he had travelled a con-iderable distance along the public road with companion, and he was in possession, at that ime, of a complete set of house-breaking im-lements. That case pressed itself very strongly pon my mind in comparing the state of England nd Scotland with reference to the protection of he public from such persons. Supposing that man ad been met on the public road in Scotland, earched by a policeman, and found with these mplements in his possession, the policeman could ave done nothing with him, as I have already aid, without a stretch of power; and at all vents the man was not punishable under any law ow workable in Scotland. In England, under he very same circumstances, that man would have been liable to three months' imprisonment. More han that, supposing that man had been seen by a policeman, as he actually was seen by other individuals, within the enclosure of the premises which he afterwards broke into (the inmates being absent) he would, in England, have been liable to a still more severe punishment. In Scotland he was liable to no punishment whatever, under the common law. I give that as an illustration of the way in which vagrancy feeds crime.

Captain *J. Young.*

22 March 1870.

2454. Mr. *Anderson.*] In short, a man in the counties of Scotland cannot be punished merely as a rogue and vagabond?—No, there is no such provision.

2455. *Chairman.*] Have you any other figures which you wish to lay before us?—I think not.

2456. Are there any other points in connection with the Poor Law to which you wish to refer?—No.

2457. Mr. *Fordyce.*] Are not the powers of the police in regard to vagrancy the same in burghs as in the counties?—No, they are not at all the same.

2458. What is the difference?—There is no legal provision whatever for the punishment of a rogue and vagabond or vagrant in the counties of Scotland.

2459. But what provision is there in burghs?—There are very good provisions in burghs.

2460. *Chairman.*] The Lindsay Act you were indicating?—Yes; and I may state that the suggestions which I have made in the paper which I have put in are not theoretical in any respect, but are extracted either from the Scotch Burgh Police Acts or from the English Vagrancy Acts.

Mr. James Moir, called in; and Examined.

Mr. *J. Moir.*

2461. *Chairman.*] You are a Member of the Town Council of Glasgow, are you not?—I am.

2462. You have been for some time a member of the council, have you not?—For 19 years.

2463. Have you had much to do with the administration of the Poor Law as a member of the parochial board?—I was at one time a member of the parochial board, previous to my being a member of the town council.

2464. In what parish?—In the city parish of Glasgow.

2465. Have you had your attention much called to the administration of the Poor Law, both while you held the position of member of the parochial board, and since?—Yes, at both periods.

2466. And have you had means of ascertaining the general feelings as to the effects amongst the people of the administration of that law?—Yes; there is one feeling that pervades our population very widely, and that is, a feeling of dissatisfaction at the poor being assessed for the maintenance of poor people, coupled with the fact that when they fall themselves into the same state of poverty without any fault of their own, and having no disease about their bodies, our law refuses them all relief.

2467. Then you rather indicate a feeling of dissatisfaction with the law, because it does not relieve able-bodied poor?—Most decidedly; I may state, for the information of the Committee, an incident that occurred in connection with that state of matters. In the year 1848, a very wide spread commercial depression prevailed amongst us, and a large number of people were thrown out of employment, and remained out of employment for a considerable length of time. The resources of many of them were entirely exhausted. They applied to the inspector of the poor, and his answer was, that he had no means at his command for affording them any relief, indeed the law forbad it. They applied to the chief magistrate, and got the same answer, that he had no funds at his disposal for any such purpose. The sheriff was also appealed to, and he stated that he was in exactly the same position as the other two, that he had no funds at his disposal for their relief. And they were knocked about in this way from one person to another, until their patience was entirely exhausted; and I have no doubt at all that their sufferings in many cases were very acute; they applied to me for advice more than once, and wished me personally to address them in a public meeting, which I declined to do, because I thought it possible that if I ventured to address them publicly in the temper in which they were, had any disturbance followed, it would have been attributed to the address which I had delivered. I said that I could give them no other advice than to continue knocking at the door of the parochial board, and probably by dint of importunity they might ultimately succeed.

2468. But you are aware that the law has been declared to be contrary to those views?—Yes; I know that perfectly well, but I thought that there was no other way of doing it.

2469. But in fact they have been relieved by the generosity of the people of Glasgow, who have subscribed regularly on these occasions?—Yes; but I was going to tell you what took place as the result of all this. This liberality which ought to show itself at the proper time, did not on this occasion show itself within reasonable limits of time; the result of that was, that the dissatisfaction broke out into open violence, various shops were broken into, and the loose class of the city threw themselves into the *mêlée*, that occurred, and in the course of a very few hours in one evening, damage to the extent of upwards of 9,000 *l.* was done; and then of course we were obliged to send the hat round immediately, and see what was to be done.

2470. And that was the result of your advice

Mr. *J. Moir.*

22 March 1870.

to keep knocking at the door?—That was not the door that I recommended them to knock at at all.

2471. Mr. *Orr Ewing.*] You would wish the parochial boards to have the power, in a crisis such as you have described, to give relief to the able-bodied?—Most unquestionably; and I never would dream, myself, of submitting to die of starvation, and I told the members of the parochial board that that would be my determination in case of my being found in poverty and having nothing to eat.

2472. You think that during a crisis it is better that they should be relieved from the city generally, than only have to trust to the benevolence of a few individuals?—No doubt of that.

2473. But do you mean also that the able-bodied poor should always have a power of claiming relief when out of employment, whether there be a commercial crisis or not?—I think so. I think, as a Christian people, we should not allow anybody to die of starvation.

2474. Would you give relief to a man who said, "I cannot get work; I am able to work if I can get it, but I cannot get it; relieve me"?—At present, if a person be so aged as to be incapable of work, the parochial board takes him into the house.

2475. Very properly so; but would you extend that same relief to a man able to work?—If a man had really no employment, and could not really get any employment, I do not think that any great hardship would result to the community, though that man were temporarily relieved, because my experience of the plainness and commonness of the fare afforded to these people in the parish, is that no man capable of doing a day's work would continue to live on it.

2476. Do you not think tnat the board should decide whether the man is capable of obtaining work, instead of leaving it to the responsibility of the man himself, who might prefer even that fare to work?—In ordinary circumstances I could not imagine that such a thing could happen.

2477. There are such men as would prefer to eat the bread of idleness, are there not?—But I think that large communities could always find enough for these people to do of a sufficiently disagreeable kind that they would voluntarily take themselves off to find out something else to do.

2478. Do you not think that it might have the effect, in cities, of injuring the industrious workman, if you granted the power that you would wish to see granted?—I do not think it would.

2479. Supposing that there were a number of able-bodied poor in the poorhouse, or supported by the alms of the city parish of Glasgow, and that a contractor wished to get cheap labour, would these men be in a position to bargain with that contractor as to what the wages should be; would not the responsibility of making the arrangements be devolved upon the managers of the poor board, and might they not therefore contract with the contractor that the men should labour for much less wages than if the men were making bargains for themselves?—I think that, as a general rule, the class of men thrown out of employment with us would not be employed by any contractor, except at low wages. This very winter, for instance, we have had several hundreds of them thrown on the hospitality of the community. It has so happened that the board of police have employed many of these poor weak creatures in sweeping the streets, and the parks committee have employed a very considerable number of them in improving a new park that we have lately purchased.

2480. But is not the want of employment at present owing to a commercial crisis?—It is owing to a commercial crisis that has long existed; it has existed for several years.

2481. But supposing that labour was generally good in the country, would you then extend the relief to the able bodied?—I think that a man who is absolutely incapable of getting anything to do, and for whom you can provide nothing to do, cannot be left exactly to starve.

2482. Mr. *Anderson.*] Would not your views be entirely met by the parochial board having always a discretionary power in the matter?—Yes.

2483. You would not make it an absolutely legal claim that a man could enforce in a court of law?—I think that it might be fairly left to the representatives of the citizens forming the parochial board to determine the circumstances under which an able-bodied man was entitled to relief.

2484. Mr. *Orr Ewing.*] Therefore you would give the power to the parochial board to relieve an able-bodied man if they thought proper?—Yes.

2485. But you would not give him a legal claim?—I would not give him a legal claim to be idle and eat other people's bread, if he were capable of working. Another hardship I may state, that I have heard the people of Scotland complaining of (and I think it is one that they complain of with reason), is the practice of separating very old people. A man and his wife may have lived a great many years together, and have become worn out together; they have not been able to make any provision for their last days, and they are driven sometimes into the poorhouse, and they do complain very bitterly that in the last stage of their existence they are kept entirely separate from one another. Now, I sympathise with that feeling. No harm could result from allowing these aged people to pass their time together at the time when their society is most wanted by one another.

2486. Mr. *Anderson.*] What remedy would you suggest?—That they should live together out of doors, or within the parish hospital, if that arrangement were found convenient. We accommodate a considerable number of people out of doors just now. There is a considerable amount distributed in out-of-door relief in the city of Glasgow; it is only when they are taken into the house that they separate them, and they complain of that as an act of great cruelty.

2487. But I suppose that the board have at present a discretionary power?—Yes; and they do exercise it.

2488. *Chairman.*] Are there many cases of these old married couples being put into the workhouse and separated?—There are many; I could not state how many there are, but there are many, and they do complain bitterly of the unkindness.

2489. I ask that question, because we have had evidence from officials of poorhouses from which it would appear that there are very few cases of old married people being put into the poorhouse, and all I want to ascertain is whether there is any large amount of real grievance, or whether it is a mere imaginary grievance, that such a thing would be painful and objectionable if it occurred

curred in any large amount?—I am not aware at there is a large grievance; I think that ey prefer to deal with it out of doors, and ssist them to live out of doors; in many cases ey prefer to live out if they can get as much will enable them to live out.

2490. The evidence of one of these poorhouse uthorities was rather to the effect that, as far as is observation had gone, the few cases that had ome under his observation were cases in which he people themselves did not object to be separated, that they were rather glad not to have so uch of one another's company as they had forerly had?—I think that those parties could not ave lived very comfortably together when they ere out.

2491. But with regard to the suggestion that ou make about able-bodied poor, do you think hat there would be any practicable benefit in ltering the law, and giving the parochial board discretion; would it not bring the parochial oards into a constant state of having their doors nocked at, and being pestered with applications hich they would have a great difficulty in reusing from the popular sympathy, although they ight think that it was not a proper application f the ratepayers' fund?—They do knock at the oors now. The persons whom we have been mploying this winter are persons whose cases re all examined into, I believe, by the parochial oard first, and upon their examination, and their nding out that they have a title to relief within ur parish, they are then employed by the city r board of police authorities.

2492. When you say entitled to relief, do you ean that they come within the provisions of the oor Law?—Yes.

2493. But that is a different case; I want to oint your attention to the suggestion that you ave made to the Committee, which goes further, amely, that in certain periods of distress you ould give the parochial boards an absolute discretion, if they thought fit, to apply the funds ollected from the ratepayers for the relief of the oor to the relief of those not really entitled to elief under the present law?—I think that it ould be much the cheapest and safest way of oing it, because that 9,000*l.* of police repairs ould have relieved them for a very long period, nd then we have to find the relief after all; we lare not attempt to let them go without affording ny relief at all.

2494. Mr. *Anderson.*] At present it is done by ubscription; I suppose that it does not fall quitably upon the people?—It falls the very pposite of that; very few people will contribute, nd it just falls upon the hospitable, kindly class f people, who have the hat presented to them ontinually, and I object to that as a hardship; say that if it be the duty of the community to rovide for able-bodied destitution, then everyody should be compelled to contribute.

2495. *Chairman.*] You want to make it obligatory upon everybody to relieve able-bodied oor; that is going rather beyond the suggestion hat the board should have a discretion?—The liscretion that they have is their title to relieve fter they have inquired into a case, and the perons that they think are not entitled to be relieved re not taken into the category of those not prorided for.

2496. But what should constitute the title to elief; the mere fact that they could not get work?—The parochial board being satisfied that that was a true statement.

2497. Then you would, in fact, extend the law, and give an absolute legal right to relief to every honest poor person that could not get means of subsistence?—Most undoubtedly.

2498. Then you go further than merely giving a discretion to the local board?—I leave them the discretionary power of determining who the parties are that are entitled to it.

2499. If you ground the title to relief upon any particular basis, you give the person who could show that title an absolute legal claim?—Yes.

2500. You would give him the power to go to the sheriff to compel the board to put him on the roll?—Just as they do now.

2501. Mr. *Anderson.*] You do not allow able-bodied to go to the sheriff and get the sheriff to compel the board to relieve them?—I think that it would be much better if the parochial board were vested with that discretion, because they are citizens, and have no interest in doing anything improper.

2502. *Chairman.*] I want to understand what you mean by a discretion of the local board. At present, the pauper who is within the principles of statutable relief, can, if the parochial board refuse him in the exercise of their discretion, go to the sheriff, and upon his satisfying the sheriff that he is a proper object of relief, the sheriff can make an order to put him on the roll?—He must in that case be incapable of earning his own bread, and be labouring under some infirmity or other which renders him incapable of earning his own bread.

2503. Still in that case the parochial board do exercise a discretion, because it is for them in the first instance to judge whether he comes within the provision of the law?—I scarcely ever hear of a person satisfying the medical officers of the parochial board of Glasgow, going with a certificate to that effect, that they are incapable of earning their own bread.

2504. But still, supposing that they chose to exercise their opinion independently, the pauper would then have recourse to the sheriff?—Yes.

2505. Do you intend, by your suggestion of an alteration of the law, to put able-bodied poor upon exactly the same footing as those now regarded as entitled to relief?—Yes; always vesting the parochial authorities with power to set them to work at anything which they were fit to do.

2506. But you would give them the right to go to the sheriff as the present paupers have the right to do?—I do not think that you could alter the law in that respect.

2507. How would you manage to make all contribute to the support of the able-bodied, instead of leaving it to the generous few?—I would take the funds out of the assessment.

2508. You say that these able-bodied poor now have no recourse except to those few individuals who are called upon to contribute to their support; and you would make it compulsory on all and sundry to contribute?—Through the parochial board; the kindly and hospitable people meet together, or a portion of them, and resolve to send round the hat; but the people have no right to call upon them to do that; I would vest the parochial board with power to set these people to work, if capable of working, and with the responsibility of raising the funds; but I would never

Mr. *J. Moir.*

22 March 1870.

never give a man capable of working relief, if he refused to do work.

2509. But supposing that the parish authorities had no work to give him, would you give him the absolute right to get money?—I do not think that you could safely. If I were in that position I would take my dinner, and breakfast, and supper just as the day came round.

2510. You would only invest the parochial board with a discretion to find work, and pay for that work out of the rates for these people?—Yes.

2511. But in the event of the parochial board having no work, and not being able to find any, then you would not let the parochial board relieve them out of the rates?—As a Christian people we could not let them die of starvation.

2512. Then you would not object to giving outdoor relief to these people if the parochial board thought them entitled to it?—No.

2513. Mr. *Ellice.*] On any sudden crisis or emergency, arising from depression of trade, how do you suggest that the parochial board should be able all at once to find work for the multitude cast upon them without any previous preparation?—Just as it always has been in Glasgow, and in no other way. The board of police of Glasgow and the town council of Glasgow have always co-operated hitherto with the parochial board in finding such work for these people; and we have all one common interest. I could not imagine for a moment that the public authorities of Glasgow would ever separate themselves from the parochial board.

2514. In what sort of way would work be found when so large a number of artizans were thrown out of employment, simply by stagnation of trade?—It is impossible to determine how, in fact, it could be found; what I allege is, that you dare not, for the safety of the community, leave these people to shift for themselves.

2515. Mr. *Orr Ewing.*] You mean that these poor men who cannot find work should be relieved, whether the parochial authorities could find work for them or not?—Yes; but then I would feed them, and not give them money; and put them on such fare, in fact, as no man would remain at who was capable of doing work.

2516. Mr. *Armitstead.*] Do you find that special exertions are made by the public during times of great distress, and that the really deserving poor are reached by those exertions?—There are frequently found out impostors trying to obtain something for nothing, in that sort of way; but that is always the case.

2517. You consider that if such exertions are made by the public they do not reach the deserving poor?—Yes, they do; because with regard to the parochial board of the city parish of Glasgow, of which I speak particularly, their duty is constantly directed to the relief of the deserving poor.

2518. I do not speak of the parochial board, but of private exertions made by the public in times of great distress, and I ask whether these exertions reach the really deserving poor?—I should think so.

2519. You do not think that there is any imposition?—There may be attempted imposition, but it is our business to prevent that as far as we can by preliminary inquiry made previous to giving any relief at all. Not under any circumstances do I believe has relief been given without careful inquiry preceding the giving of it.

2520. Mr. *Orr Ewing.*] You are aware that in some parts of the country great distress has been brought upon the district by a long-continued strike, whether reasonable or unreasonable, and that the trade of a district has been injured permanently, and other men have come in from other parts of the country; what would you do in a case of that kind?—Nothing at all: I say that if a man chooses to cease working for any reason of his own it is an affair of his own.

2521. Then you would not relieve an able-bodied workman, who was out of work because he had struck, and the business had left the locality, or other men had come?—That would be a matter for the discretion of the parochial board; but as to a man that voluntarily leaves his work because somebody will not give him the wages that he asks, I would deny his title to live at the public expense.

2522. Mr. *Arthur Peel.*] Suppose that in a time of distress the manufacturers of Glasgow were only working half their time, and that the men had therefore only half wages, would what you call the hospitality of the community come in to supplement the half wages?—It would be for the community as a whole and the parochial board to determine whether they thought that anything was necessary to be done to secure the peace of the community.

2523. I will take the case of a family, the head of which only gets half wages in consequence of distress in Glasgow, would that entitle that man to come upon the hospitality of the community?—I would be slow to allow that, because there is a possibility of living upon half pay for a long time.

2524. Mr. *Orr Ewing.*] I suppose that half wages is more than such a man would get in the way of relief from the parochial authorities?—Yes.

2525. *Chairman.*] Where would you draw the line at which the discretion of the parochial board should commence?—Just the common sense of my fellow men; you must deal with the world as you find it.

2526. You say that these people complain that they have to pay poor rates, and that they have got no share from that fund when they have lost work. Would not that be met in another direction by altering the incidence of taxation, and not bringing it down to that low level?—Everyone has his own idea. We try to exact the payment of a poor rate from a class of people that in my opinion it is shameful to ask anything from.

2527. Do you not think that the evil might be remedied by altering that and limiting the range of the rate at a higher limit than it is now. Now every man who has a house pays poor rate?—Yes.

2528. Would it not be better to relieve of payment those below a certain line who constitute the class containing the majority of men who required to be relieved in times of distress?—I would have no objection to that; but still I think that we could not leave these people to die of starvation, even though we had relieved them of that payment.

2529. I suppose their grievance is that they have contributed to that fund, and get nothing out of it?—That aggravates it.

2530. Mr. *Orr Ewing.*] The incidence of taxation does not affect a man so poor as to be obliged to apply for relief?—They try to levy the assessment from all, but cannot get it from a great many in

consequence of the absolute inability of the people to pay.

2531. *Chairman.*] You mean that, practically, that class of people now look upon the rates which they pay as a sort of insurance fund, and consider very hard that when they are out of work they could not get something back?—Exactly so.

2532. Mr. *Orr Ewing.*] You do not mean that if the incidence of taxation were changed the working classes would so save money that they would never become paupers?—No.

2533. Therefore the incidence of taxation would have no effect on the question of relief to the able-bodied poor?—No; I think that we desire to give these people a legal claim for the safety and security and peace of the community.

2534. I understood that you did not exactly wish to give these people a legal claim, but to give the parochial board power to relieve them if they saw fit?—Yes.

2535. And you say that you would not give them an appeal to the sheriff, you have so much confidence in the managers of the parochial board?—Yes, I would be satisfied with that.

2536. Perhaps you would also take away the power of the ordinary pauper to get relief through the sheriff, if the parochial authorities saw fit to refuse him relief?—I am not aware that any serious hardship has resulted from the exercise of that authority by the sheriff. I think it is exercised very seldom.

2537. Do you not think that the parochial authorities are better able to judge of all applicants who come before them than the sheriff?—Yes, I think so, because they have made the preliminary inquiry, and the sheriff must either acquaint himself with that, or he must decide in the absence of that information which the parochial authorities have received.

2538. And from your experience of the working of the parochial boards of Scotland, you would be content that they should have the sole power of deciding who should and who should not get relief?—Yes; I think I would be satisfied with that.

2539. *Chairman.*] Can you speak at all with reference to the feeling of that class who really become deserving paupers within the provisions of the Act, as to the operation of the law; do you know whether they consider that their condition is well cared for under the present law?—There are amongst them persons who do not like the restraint imposed upon them by being asked to go into the house. But relief must be given in the way and manner that seems to be best and safest for the interests of the general community, and therefore I find, in fact, that many of the persons who are offered the house (which is an offer on the part of the parochial authorities to feed and lodge, and clothe them, to keep them, in point of fact, altogether) absolutely refuse to take relief on these conditions, and then they go out and try to gain a living by begging; they prefer that to going into the house. The parochial board in that case protect themselves to a certain extent against imposition. It is quite possible that in the case of other persons who have a strong feeling against going into the poorhouse and mixing themselves with the people herded there, some very deserving people go round among a few that they have been previously acquainted with, and endeavour to drag about a miserable existence out of doors. That is one result of it; but I do not know that we can make any change of the law.

2540. But, subject to these necessary checks, do you consider that, on the whole, the paupers are fairly relieved?—I know nothing to the contrary of that.

2541. Do you think that they are better off in the main now than they were before the Act of 1845 passed?—Yes; the system of relieving the poor at that time was disgraceful to us as a people professing to be a Christian people; they were driven about from pillar to post, and from post to pillar, and the country was overrun with swarms of wandering beggars in consequence.

2542. Do you think that the improvement in the state of the poor, and the relief which they obtain, is at all commensurate with the increased expenditure?—I think so; we did not relieve them at all before; it was a perfect piece of hypocrisy and humbug.

2543. You are aware that the expenditure has been increasing at a very rapid ratio?—I do not know any cure for that, because the parochial boards which are appointed to judge of the circumstances under which to afford relief to the people, must be satisfied as a general rule that the relief is indispensable.

2544. You are aware that the expenditure has about quadrupled since the Act came into operation?—I am not greatly surprised at that at all, because our relief of the poor previous to that time was a mere pretence, not a reality.

2545. And during the last year there has been an increase of 70,000 *l.*?—There has been a great deal of distress and depression, and we have had our share of that in Glasgow, and I am not at all surprised at that increase; I think the state of relief will depend upon the state of prosperity enjoyed by the people as a whole.

2546. Mr. *Miller.*] Are you speaking from your experience in Glasgow, or over the country?—More from Glasgow than from over the country.

2547. You have not had much experience in a country parish?—I was born in a country parish, and I recollect perfectly well the way in which people were provided for there. The parish authorities used to give the worn-out people as much as would pay house rent, and then they were left to subsist on what their neighbours gave them.

2548. Mr. *Orr Ewing.*] Although the expenditure has increased very much since last year, perhaps you are not aware that the chief part of that increased expense is in building workhouses?—I was not aware of that.

2549. *Chairman.*] But after making every deduction, you are aware that the Board of Supervision themselves admit that the increase from 1868–9 to 1869-70 is over 11 000 *l.*, due to the increase of pauperism; that is to say that, excluding all extraneous causes, such as building, and everything that the Board of Supervision can strike off that 70,000 *l.*, there is still a residuum, an absolute increase, of nearly 12,000 *l.*?—I could not say that I have any reason to blame the parochial boards for any of that increase. I think the Poor Law is administered so carefully in Scotland that nothing is given to anybody who does not require it.

2550. Have you turned your attention to the law of settlement at all?—No.

2551. Or to the question of extending the area of chargeability?—No.

Mr. *J. Moir.*

22 March 1870.

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2552. Mr. *Orr Ewing.*] Has it ever occurred to you that it would be an improvement if the three boards in Glasgow for rating purposes were combined in one, still maintaining the separate boards of management that you have at present?—That question has been frequently discussed, I think, amongst us; but it has invariably ended in this way, that any parish that was assessed in a smaller degree than another for the maintenance of the poor, always resisted any amalgamation with a parish that had to pay more; therefore nothing ever came of it.

2553. Therefore you will never get the parties to agree. But would you not approve of the law interfering and compelling them to become one parish, so that the wealthier part of Glasgow should pay an equal share with the poorer?—I could not say that I could object to that, because there are parts of the city of Glasgow, for instance, that are mainly occupied by very poor people, where very few of the rich people reside; and I do not think that it would be unjust, in fact, that one poor rate should be levied over the whole length and breadth of the several parishes.

2554. *Chairman.*] Take the parish of Gorbals: that is a most extraordinary instance of the evils that may arise from parishes being separated for the purposes of poor relief?—Yes.

2555. Mr. *Miller.*] Is your opinion with regard to joining all the parishes of the city to equalise the poor rate, that it would be well to make it imperative, whether people would or not?—I could not say that I would object to that, because I have always found that the objection to it was urged by those who paid less than another parish, and naturally, therefore, they would never agree. If it were to be effected on the principle of making all pay equal, and the rich pay to the community of which they form a part, as an individual, I could not object to it.

2556. Would you approve of that being made imperative by legislation?—I would not object to it.

2557. Mr. *Anderson.*] Have you come much in contact with the working classes in Glasgow?—Very much; I was born amongst them.

2558. Have you come much in contact with the class just above the pauper class?—Yes, intelligent working men.

2559. Have you any reason to believe that the views which you have enunciated about able-bodied poor are generally held among that class?—I believe they are generally held among that class, and among the best portion of the working classes.

2560. Do you think that they would be satisfied with a discretionary power in the parochial board?—I think they would.

2561. And with regard to the opinion which you expressed as to the separation of old men and women, is that also a strongly expressed opinion amongst them?—That is a strongly expressed opinion amongst them, with which I, personally, very strongly sympathise, because I think that no harm could ever result if it were deemed necessary to take two aged, worn-out persons into the poorhouse, from allowing them to be together. If they had any desire to live together, they should be permitted to live and die together.

2562. *Chairman.*] Would you apply the poorhouse test in the case of able-bodied poor?—Most unquestionably.

2563. You would require to extend your poorhouse accommodation considerably in that case?—But you would first endeavour to find work for them; stone-breaking, or any kind of street sweeping.

2564. Sir *David Wedderburn.*] Do you think it desirable to exempt from poor rating the class immediately above the condition of paupers?—I think so.

2565. Is there any rating that you would recommend as the lowest limit?—When I was a member of the parochial board myself, I thought that no man earning less than 50 *l.* a year should be asked to pay any poor rate. If a man is married, and has a wife and four or five children to keep, and earning 20 *s.* a week, the result of all my experience is that he can very ill afford to pay the poor rate.

2566. Mr. *Miller.*] That is to say, that a man earning a pound a week and below should be exempted?—Yes, because I think all that a man has who is earning a pound a week, or below that, is necessary to provide decently for the wants of his family, and it is not just to ask a person in those circumstances to pay the poor rate.

2567. *Chairman.*] I presume that the limit imposed under the Poor Law Act, so long as means and substance were taken, namely 30 *l.*, was a better state of things than the present?—Yes.

2568. Mr. *Anderson.*] In speaking of a pound a week, you are alluding to Glasgow, because that is a low wage in Glasgow?—Yes; it would have to be regulated according to the peculiar circumstances of the community.

2569. *Chairman.*] I presume you would think that the income-tax limit of 100 *l.* would be a better limit still?—Yes, I would not object to that.

2570. Mr. *Orr Ewing.*] Would you relieve a man receiving wages of 100 *l.* a year of all assessment to the maintenance of the poor?—I would not say very doggedly that I would.

2571. You would exempt a man earning 50 *l.*?—Yes; but that is very different from a hundred pounds.

2572. Would it not be rather a difficult thing for a parochial board to ascertain what a man is earning?—I do not think it would.

2573. Would it not be better to fix it on the rental?—That is another way in which it might be done.

2574. The assessment is on the rental now?—Yes, it is. We can assess on means and substance if we please.

2575. *Chairman.*] The Income Tax Act, in the the case of small incomes, puts aside 60 *l.* for deduction, before anything is imposed; perhaps you would like that plan?—That would be 10 *l.* above my limit.

2576. Mr. *Orr Ewing.*] The assessment in Glasgow is not on income now?—No; but that is one of the methods that we may adopt if we please.

2577. Mr. *Miller.*] Are you not aware that that power has been abolished by the Act of 1861?—I was not aware of that, because when the Poor Law was originally passed there were three different methods available.

2578. Mr. *Orr Ewing.*] As you must confine yourselves to rental, on what rental would you exonerate a man from the burden of the poor rate?—I can form a better idea from the wages than from the rental.

2579. Mr. *Miller.*] You have an idea what sort of house a man earning a pound a week would

ould rent in Glasgow?—I think the rental that would generally occupy, would range between *l.* and 10 *l.*

2580. Then you would let everybody below a *l.* rental go clear?—Yes, I think I would; I ally think that they cannot afford it. A great mber of these people, though they may be in-strious and frugal, are obliged to be satisfied ith less than enough; the children of such men nnot get plenty to eat.

2581. Mr. *Orr Ewing.*] But do you not think at men living in a house of 10 *l.* rental, might e earning three times 50 *l.* a-year?—Yes, one metimes finds very rich people living in very abby premises; but, as a general rule, men live cording to their means; you cannot legislate for ese exceptional cases at all.

2582. Do you really think that a man in the ity of Glasgow earning a pound a week lives in house at either 8 *l.* or 10 *l.* rental?—I would not uppose that he could afford more.

2583. Do you know it for a fact that he does ve in a house of that rental?—No.

2584. Mr. *Miller.*] Then I suppose, like other arge places, there are very low rents in Glasgow?—Yes, very low, down to 2 *l.*; below 4 *l.* all per-ons, I think, are exempted from the poor rate.

2585. Mr. *Orr Ewing.*] Is not the burden on the landlord?—Yes, below that rent the persons are not assessed, but the property is. Mr. *J. Moir.* 22 March 1870.

2586. *Chairman.*] Do you find that that state of the law with regard to rating has any effect in driving the working classes into a lower class of habitation than they would otherwise occupy?—I could not answer that question positively, not having directed my attention to it.

2587. Mr. *Orr Ewing.*] I suppose that the whisky shop has a greater tendency in that way than the Poor Law assessment?—It is a misfortune certainly to be deplored, that the very class of people that cannot afford to drink whisky at all, drink most. People that have no shoes upon their feet, no stockings upon their legs, and very few clothes upon their backs, are very much more frequently in the dram shop than those that are well-clothed and comfortably provided for.

2588. Mr. *Miller.*] And more frequently paupers?—As a natural consequence.

2589. Therefore you would tax the industrious well-to-do class to support these people?—You cannot help it. It is just one of the evils of poor human nature that you must deal with in the best way that you can.

Mr. Thomas Blackstock, called in; and Examined.

2590. *Chairman.*] I believe that you are Chairman of the British Blind Association?—Yes; chairman of the Glasgow Branch of the British Blind Association. Mr. *Blackstock.*

2591. What is that association?—It is made up of blind persons, some of whom are working in institutions, and some receiving no benefit from such institutions.

2592. You are yourself suffering from the affliction of blindness?—Yes, I have suffered from it for 17 years.

2593. I believe it overtook you after you were some years advanced. I was made unfit for ordinary work at 19, and my sight left me altogether when I was 25.

2594. You desire to represent to the Committee the position of the blind in relation to the poor law, I believe?—Yes.

2595. Would you state first what the views of your Association are on this subject?—They have looked at the matter in reference to three classes of the blind; I mean at three different periods of life; the young, from 15 years and under, the next class from 15 up to 30, and the third from 30 onwards. With regard to children, they would suggest, as a matter of economy, that it would be well if the parishes endeavoured to arrange that they should be educated in the ordinary way; I mean in ordinary schools along with sighted children. They think that, in the first place, it would be a saving to the parties at whose expense they are being educated, and that, in the second place, it would give the parties educated truer views of men and things, because they would come more in contact with the outside world. And it would be beneficial also in not breaking up the home ties so much as the exile system does, separating them from their brothers and sisters and from their parents at such an early age, and for so long a time, that when they return again to their family they regard them as strangers.

2596. How is this class dealt with under the Poor Law now?—The way they are dealt with now is, that they are sent by the parochial authorities to an institution for the purpose of educating the blind.

2597. Mr. *Miller.*] Is that institution in Glasgow?—Yes; or if the persons are in a different county at some distance, they are sent from their homes of course to the nearest asylum for the blind.

2598. But who sends them?—If they are thrown on the parish, the parish sends them. Of the children sent to the Glasgow Asylum for the Blind, about one half are sent from parochial boards.

2599. It sends the blind people to asylums?—Yes; the children to be educated.

2600. Are you sure of that?—Yes; there are just now in the Govan parish such young persons.

2601. But is that the case over the country, that the children are sent to asylums to be educated?—I think so.

2602. Do you know that?—Yes; I understood that they were sent to asylums.

2603. That is to say, you understood that all the blind children of Scotland are sent to asylums to be educated?—No; I only say that when any one is sent, it is to an institution of that kind. And it was in reference to that matter, and in regard to those who could not get education there, that I made my suggestion, which would be the means of bringing education to them. For instance, take a person whose parents are poor, but whose father is able to work; that child, unless it is sent to an institution of that sort, gets no education. Now, if provision were made in the district for such, it would bring education within their reach much easier and cheaper. That child is allowed, unless some one steps in in the parish, to be ignorant.

2604. Mr. *Orr Ewing.*] Just now there is a great body of blind children that are not taught at all, in consequence of the want of provision for them?—Yes, there are a good few; there are not

Mr. *Blackstock.*

22 March 1870.

not more than 70 or 80 being taught in Scotland by every institution that is at work for the purpose.

2605. Do you know how many blind children there are in Scotland?—Well, I endeavoured to ascertain that, and I could not ascertain it correctly. I can give you the number of blind children under 15 who form the proportion of the entire numbers that we deal with in the mission of which I am an agent. I labour in connection with the Glasgow Mission to the Outdoor Blind.

2606. Mr. *Miller.*] In Glasgow alone?—In Glasgow and only Glasgow. But we have an agent in Ayrshire, who is under the superintendence of the Glasgow society, and Greenock and Port Glasgow and other places two or three miles round Glasgow on either side (such a distance as the agent can easily travel) are included. That takes in a number somewhere about 628 altogether, and then out of that, under 15, there are 54 children.

2607. Mr. *Orr Ewing.*] How many are in the institution in Glasgow?—In the institution in Glasgow there are 15 what they call day scholars. I am not speaking of any of those who are inmates in the Glasgow Blind Asylum just now, but only of those children who live with their parents and merely go there and get their education.

2608. But there are far more than 15 children under that education?—Yes, but I am giving you the number of the 628 who are being taught in the institution.

2609. *Chairman.*] Who are not permanently in the institution, but go there for their instruction?—Yes; they form a part of the children, and form a part of the entire number that I gave you just now.

2610. Mr. *Miller.*] There are 628 altogether, as I understand, in what you call the Glasgow district?—Yes.

2611. How many of them are children below 15?—Fifty-four.

2612. *Chairman.*] And of these 54 only 15 go to the Blind Asylum for instruction?—There are 15 in the Glasgow Blind Asylum for instruction. There are five in an ordinary school in Greenock, and there are three in ordinary schools in Ayrshire.

2613 Mr. *Miller.*] That makes 23 altogether in schools?—Yes.

2614. Mr. *Orr Ewing.*] But you speak of day scholars; besides these 54 children under 15 that you mentioned as blind in the districts you have mentioned, there must be a good many that are boarders?—I am not speaking of boarders at all; the entire number in the Glasgow Blind Asylum is 119; 38 of those are boarders, but I do not speak of any of that number in the numbers that I have previously given you.

2615. Mr. *Miller.*] That is an additional number to the 628?—Yes; I am not speaking at present of any in the institution, except those who go there for education and live at home; we do not take account of the others.

2616. What are we to understand by "we"; is it your society?—Yes.

2617. And that society embraces just the Glasgow district?—Yes; but in order to give you the number of children, I have to avail myself of the information gathered by the mission, of which I am an agent, which mission extends its operation through Ayrshire and the different districts which I have mentioned.

2618. Mr. *Orr Ewing.*] I understand you to be only giving statistics of the children who live at home with their parents?—Yes.

2619. You say that there are 23 being educated, as you have indicated, out of 54, leaving 31 not receiving education?—Yes; and I may say that of that number there are perhaps half-a-dozen, or about that, who are under seven years of age.

2620. Then you propose that for the education of the 24 children left, there should be the means in every school in the district of teaching blind children?—We think that would be an advantage.

2621. Would there not be a difficulty in teaching the schoolmasters of these ordinary schools how to conduct the education of blind children?—Well, not so much as I think at one time was thought, and I think not so much as is generally thought still. The superintendent of the Glasgow Mission to the Outdoor Blind, who visits Greenock frequently, took special pains to initiate the teacher into the best mode of teaching the blind children, and provided, as far as might be, the appliances used in the Asylum for the Blind. With regard to the five who go to the school in Greenock, four have recently entered, and one of the boys who has been longer, takes a very good place in the class exercises; the mode and appliances are pretty simple.

2622. You think that there would be no insurmountable difficulty?—I do not think that there would; I think that a very little attention on the part of the schoolmasters or their assistants would very easily overcome it, and I think that the gain to the blind persons on the other hand would be very great; they would mix along with the sighted people and all that, which would be a decided advantage to them.

2623. Mr. *Miller.*] That is the opinion, I think, of blind people in Glasgow, that the children, up to a certain age, should be educated at the ordinary schools?—And it is the opinion of the directors of the Glasgow Mission to the outdoor blind, who have laboured for 10 years among the blind who live at their own homes, and I am one of their agents; I was going to say that there are somewhere about 3,000 blind people altogether in Scotland, and that would give us the number of blind children altogether; they were something in the same proportion as they are in Glasgow; perhaps 260 or 270. I have no means of getting the actual numbers, but taking what we know from the figures that I have given you, I think we have about a fifth of the entire number of blind belonging to Scotland.

2624. *Chairman.*] You were stating that there were five being educated in the ordinary school in Greenock, and three in Ayrshire; you mean in seeing schools?—Yes; I do not exactly remember whether it is altogether an ordinary school; it is the charity school in Greenock which teaches poor children; they very kindly took them in, and the teacher manifested great interest in them.

2625. Can you tell us whether the teacher experienced any difficulty in teaching these children?—No, he did not express himself as experiencing any great difficulty. They had a little additional care, but the charge of them was chiefly given to secondary teachers.

2626. And have they been long enough there for you to be able to tell us whether the results are satisfactory in these cases?—As far as we have

ve gone they have; it is a new idea which has en in force about a year.

2627. Mr. *Miller.*] Do you supply the children th books?—Yes, our society does, when they poor people, and most of these are, but we t no advantage for it. It is the Alston stem which they are being taught, which is the man letters, the raised letter; and the books e high. Alstons, or the Roman capital letr, was only adopted to enable the teacher to ad the books at sight in instructing the blind ildren. That suggests to me to say that the ciety's hope was that if the education question me up, and the blind occupied part of the conderation of the House, the fact of one system ing fixed would both reduce the price, and ould also enable a person being taught it to go to any other part of the country; he would st meet with the system he had learnt. At esent one of the great drawbacks to this idea that there are so many systems afloat and at ork.

2628. You would have all Scotland brought own to one system, and that system taught in he ordinary district schools?—Yes.

2629. And there you would have the same ind of books used?—Yes, raised letters, someing in that way.

2630. And provided, I suppose, by the paroial boards of the several districts for those in he position of paupers?—Yes.

2631. *Chairman.*] Are these 54 children, forming the proportion out of the 628 that you have entioned, mostly children of able-bodied poor eople, or are any of them children of paupers oming within the provisions of the Poor Law ct?—The expense of teaching them at present such that their parents cannot well afford to ay for them; their father's wages are small, me of them below the average ordinary wages f working men, and they cannot have them aught in the Glasgow Institution under 12 uineas a year. Now that is a sum which is serious drawback to a father having a blind son r daughter.

2632. Beyond that, I want to know, are any f these children, children of paupers actually eceiving relief?—Just now, I am not aware that hey are.

2633. Then your evidence mostly affects the ble-bodied poor class?—Yes, so far as children re concerned.

2634. Mr. *Miller.*] But there is no working an able to send a blind child to an asylum at is own cost, supposing that he had a blind child? —That is one of the causes.

2635. How would you provide for that case; by means of the parochial board also?—At present, no working man's child gets there except he is aided by some benevolent person.

2636. That is charity, but in order to provide for the whole blind population of Scotland, you could not trust to charity to do all that; would you have the parochial boards do it?—Yes, if the system was adopted that I have indicated, it would make it a comparatively light matter to have them educated in the way I suggest.

2637. As I understand you, you would have the children brought up in the district school, so far as ordinary education is concerned, and then when that was finished you would send them to an asylum to learn some industrial employment, so as to earn their bread?—Yes.

2638. *Chairman.*] You say that the cost of the children in the blind asylum is 12 guineas a year, what does that include?—It includes their board and their education.

2639. Do you mean that they are taken in and boarded, and lodged, and educated for that?—Yes.

2640. That they could be taken absolutely into the asylum altogether, and maintained and educated there for 12 guineans a year?—Yes.

2641. That is besides clothing, I suppose?—Whoever sends them provides the clothing.

2642. But they could be maintained, educated, and fed for that sum?—Yes.

2643. With regard to the next class that you were indicating above 15 and below 30, what have you to say?—There would be such a provision made for them as that they would be taught a trade, and in that way be able to earn their daily bread.

2644. You mean that you would wish that imposed as a duty on the parochial boards to provide means for having them taught a trade by being sent to some asylum?—Yes.

2645. Do you know at all what the cost of that would be?—No.

2646. You cannot give us the cost of maintaining them in a blind asylum after 15?—No, but my idea is that the nearer they are to the place where they belong to, the better; we think that it would be a matter of saving, and would greatly lighten the burden of having them taught, if the places were nearer their dwelling-place, and they had not to go to another part of the country.

2647. You would point to having institutions created for the purpose all over the country?—No; there was an idea in reference to a little additional provision being made for having them taught nearer their homes. There was a suggestion in connection with some of the workhouses to have a small department for that purpose.

2648. To have provision made in the poorhouses for teaching these people a trade?—Yes.

2649. And do you think that the number is such that that could be accomplished without a very great additional charge to the public?—I think so.

2650. Mr. *Orr Ewing.*] I suppose the teaching of trade requires a man of special knowledge?—Yes, of course the difficulty in reference to that is providing a sale for the articles manufactured.

2651. But do you think that it would be practicable to have in every poorhouse some official acquainted with a special manufacture to teach the blind persons?—I do not think it would be necessary in every one, the numbers are necessarily limited.

2652. But how many would you have in addition to what are already there?—I would not have many, for I do not think there would be many required.

2653. *Chairman.*] Out of that total number of blind which you gave us just now, how many would be between 15 and 30 years of age?—I forget the number now, but it will be found in this Report (*handing a Report to the Chairman*). But I was going to remark that any losing their sight above 20 cannot be taught a trade, that is, they cannot be made good tradesmen, so as to make an article saleable, and to take its place in the market.

2654. Sir *David Wedderburn.*] Do you mean that even if they knew a trade before losing their sight, they would not retain the faculty of carrying

Mr. *Blackstock.*

22 March 1870.

ing on that trade?—No, they would not be able to do it.

2655. It would be more difficult to teach a person who had lost his sight after 20 to carry on a trade which he knew before, than it would be to bring up a child to a new trade?—They rarely can do anything at a trade which they knew before.

2656. Mr. *Orr Ewing.*] It is only two or three trades that a blind person can carry on?—It is only two or three simple trades, at best, that they can carry on; basket making, brush making, and mat making, and mattresses, and I should also have added rope spinning; they can do those things; the Edinburgh people do the last very well. But in all these cases where they make good articles, you will observe that it is those taught in early life who make them. It is only of those who lose their sight in youth that anything can be made in that direction. Whenever they come to be above 20, anything they can learn then will be of the simplest description, and the poorest paid, of course, and such as is generally done in prisons, so that the sale of the articles becomes a very difficult matter then.

2657. The blind are competed with very much in their labour by the work that is done in prisons?—Yes; in that I speak specially of those who can be taught above the age of 20 such things as common mat making, or bag making, or any of these simple things.

2658. Mr. *Anderson.*] Are there no asylums except in Edinburgh and Glasgow?—Edinburgh and Glasgow, and Aberdeen. In Glasgow asylum there are 119: workers 68, inmates, 38, and day scholars 13; in Edinburgh asylum there are 138: workers 110, inmates 28; in Edinburgh school for blind children there are 29: 26 inmates and 3 day scholars; in Aberdeen there are 48: 39 workers, and 9 inmates; in Dundee there are 21: 14 workers, and 7 day scholars. Those are all the workers that are in institutions.

2659. That is less than 300?—Yes; less than 300.

2659.* Sir *Edward Colebrooke.*] Do you mean who are learning a trade?—Working at a trade, or learning a trade.

2660. Mr. *Orr Ewing.*] These are old and young together?—Yes.

2661. Then there are only about 300 out of 3,000 who are at work?—If you include the inmates of all of these institutions that I have mentioned, together with our Blind Institution in Glasgow, there are 355 being benefited in any way through institutions for the purpose in Scotland.

2662. Sir *Edward Colebrooke.*] Do any of these who have learnt a trade return to their homes and become independent?—Very few of them; they are not successful, inasmuch as the difficulty is to get a sale for the articles.

2663. Then it would be necessary for the inmates to remain constantly in the institution, in order to have the work?—It was to meet that difficulty that what are called the workshops of England, which are pretty much like the blind asylum of Glasgow, were created. The people who are workers in the blind asylum of Glasgow do not live in the house; those who have learnt a trade, and are above 16, are all living outside; the institution provides work for them to do, and pays them for it; the males live at their own homes when above 16.

2664. Does the 12 guineas that you spoke of cover the whole expense of teaching?—Yes, they are taught a trade; any deficiency is taken from the funds of the institution, and the parties sending them are charged no more.

2665. Is what they earn deducted?—No, not till they are 16, and then when they go outside, they are put on their own account, and paid for what they can do; paid by the piece, under certain arrangements, till their apprenticeship is done.

2666. *Chairman.*] I observe from this report which you have just handed in, the "Tenth Annual Report of the Glasgow Mission to the Outdoor Blind," that the 628 blind persons you spoke of include not only the Glasgow neighbourhood, but Greenock, Port Glasgow, and Ayrshire?—Yes; I said so.

2667. But I see, taking the Glasgow district and neighbourhood, that there are 400 there?—Yes.

2668. And that of these 400, the analysis is as follows: males 208; females 192; that of the males two are under seven years, and of the females two are under seven years of age; that of the males there are 21 between 7 and 15, and seven females between 7 and 15; making a total of 32 under 15?—Yes.

2669. That of 15 and under 30, there are 38 males and 25 females, that is 63; that between 30 and 70 years of age there are 131 males and 121 females; and that of 70 years of age and above, there are 16 males and 37 females. Then, taking the proportion born blind, there are none under seven years of age; but between 7 and 15 there are two males and one female. Of those born blind, between 15 and under 30, there are two males and one female; between 30 and 70, two males and two females; and above the age of 70 there appear to have been none in the class born blind. So that, out of a total of 208 males, six were born blind; and out of a total of 192 females, only four were born blind; so that it would appear that the great majority of these blind became blind during life?—Yes; I was going to say that the one-half, as near as can be gathered, of the entire blind lose their sight at and after 30 years of age. Now, taking them from 20 and upwards, this is the class that I think the parochial authorities should consider, inasmuch as the charities, and the arrangements that are being made, chiefly reach those who lose their sight in early life, and can be educated and taught a trade; and this other class, who are so numerous, get scarcely any benefit from these institutions. They lose their sight after they have learnt a trade in the ordinary way, and have engaged in many of the responsibilities of life, and are facing it in that way, frequently with a wife and some small children depending upon them.

2670. Then do you mean to say that at present the law is such that persons falling into this state of destitution through becoming blind, have no sufficient provision for their relief?—The highest that is allowed in such cases, is only 2 *s.* 6 *d.* per week for a blind head of a family for himself.

2671. Mr. *Orr Ewing.*] But supposing him to have four children and a wife?—If he has three children and a wife, he would have 5 *s.* 6 *d.*

2672. Mr. *Miller.*] I suppose they are treated just as the other paupers are?—They just have the same treatment as the other paupers, and I think that the case requires more than the ordinary treatment, and also that they ought not to be

subjected to the house test; I think that it a malady that is plain and easily seen; it is t like laziness; you can easily discover it; you c not require any great effort to see through a rson that is feigning blindness; you do require t to see through a lazy person.

2673. Mr. *Anderson.*] There can be no im- sition?—Yes; I mean that there can be no im- sition in the case of a blind person; I may te also that the present proportion of the 400 t the chairman has already spoken of is about per cent., who are receiving parochial relief.

2674. Mr. *Orr Ewing.*] What parish is it that ly gives 5 *s.* 6 *d.* to a blind man with a wife d three children?—I do not know any parish t gives more, some give less; I know blind nales who have 1 *s.* 6 *d.* a week.

2675. Mr. *Miller.*] But I think the blind ople in Scotland hold the house test as a great ievance?—Yes.

2676. And that is one thing which they want get remedied if they can?—Yes; I was going give the proportions of those in the house. here are about 32 per cent. out of the 400 in lasgow who are getting relief, and out of these ere are 13 per cent. inside the house, and 19 r cent. outside.

2677. Mr. *Orr Ewing.*] Are they married or married?—Some of them are widowers and idows, and others single.

2678. There is no married person in the house? -There are no married persons, except widows, the house; but there is this to be remembered, at the married persons will face poverty in any rm before they will go into the house, and so ere are a number outside getting very partial elief just because they would not face the house all, but preferred living together in difficulty

2679. *Chairman.*] I observe here, in the sta- stics given of the males, that out of the 208 ales, 53 are single, 106 married, and 26 idowers; and of the females, 71 single, 38 mar- ied, and 74 widows?—Yes.

2680. Mr. *Orr Ewing.*] But you have no objec- ion to the single men or women being sent into the oorhouse?—Well, if they have near relations or riends by giving them an ordinary allowance (very ften the relatives of the blind are like themselves, eople belonging to the working classes), they would have a very strong inducement to take harge of them; whereas if they are not allowed nything at all it becomes a different matter to ace the responsibility of keeping a blind person, nd of course they let them go into the house; but f there were near relations or friends I think that t would be a greater kindness to them, and allow hem to enjoy life better if they had an allow- nce, and were able to stay with their friends.

2681. Mr. *Miller.*] Are you talking of able- odied blind people now, who are unable to gain livelihood for themselves by any industrial em- loyment?—Yes; in the case of numbers of them losing their sight after 30 there is very little that they can be taught to do, and anything they win then is a mere trifle.

2682. Are you speaking now from your expe- rience?—From my experience.

2683. That is to say after 20 or 30 they cannot be taught?—Yes; at 30 the teaching anything that they can learn is of little use to them.

2684. *Chairman.*] I have here further statis- tics with reference to the matter of occupation, and I find that out of the total number of 400, there are 109 males who are employed in some occupation or another, and 15 of these are employed at public works, and there are 109 females also who have occupation?—Yes, there are a few at public works, and that is the only way that the adult blind can win anything worth speaking of, if there is anything in any public work that they can do. But there are very few things in a public work within their power. In the case of those that are referred there, a number of them are engaged in preparing oakum for the ship caulkers, and they are just there doing that and no other thing could they do, and if there was the slightest failure in that, of course they are not like other people, able to find different employment.

2685. I find that the occupations are thus given: there are twenty males working at the Asylum, nineteen musicians, three commission agents, two teachers, ten tea dealers, one contractor, two bakers, five shopkeepers, four driving wheels, six spinning oakum, one spinning hay ropes, two sewing sacks, three labourers, two selling newspapers, six selling small wares, two selling milk, one selling tobacco pipes, three reading on the street, one making top whips, one master sweep, one keeping furnace, one cleaning windows, one message boy, three employed in winding, one in picking coops, one in knitting, four in housekeeping, and three in keeping lodgers?—Yes.

2686. Mr. *Miller.*] When a man becomes blind at 20 or 30, he cannot be of much use in after life, and must necessarily fall on the poor board, as I understood you?—Yes.

2687. You do not think of having them taught some industrious employment?—If it can be of any use to them we would be very glad to have them taught.

2688. Do you not think that it would be a better thing for the parochial board to teach them that industrious employment than to have them as simple paupers on the parish?—If the portion of them who are married or have friends, can be taught, and allowed to stay with their relatives, if anything can be made of them, I would have no objection to that.

2689. Do you not think that it would be preferable for them to be independent?—Yes, they would like it themselves; but in reference to those occupations that have been read over by the Chairman, they rather represent the inclinations and desires of the blind to do something, with few exceptions, than the actual means that come from their labour for their support, showing the very disposition of mind that you were speaking of.

2690. Then do you think from your knowledge of them that their disposition would be to learn an industrious employment if the parochial board would be at the expense of having them taught? —They like to do that; they like to work.

2691. *Chairman*] There is no other point is there arising from the memorial which has been laid before the Committee?—I think there is no other point. The only thing I would remark is that with regard to that work that would be provided for them, it becomes such a difficult thing to obtain a market for it, and it is a source of expense to the board to get it disposed of, and then to allow them anything for the doing of it.

2692. Mr. *Orr Ewing.*] The expense of labour by the blind is more expensive than that of those who see, and it is very difficult to supply anything to market at a rate by which anything is

Mr. *Blackstock.*

22 March 1870.

left to the workmen?—Yes, if you are to allow them anything as an inducement to work.

2693. Mr. *Miller.*] The goods made by the blind must be sold of course at the same price as work made by anybody else; but the blind man cannot, from the affliction under which he labours, do so much work in the time as a seeing man could do, therefore he must have a smaller wage; but his industry would be all the same?—Yes, exactly so; and with regard to the portion of the blind who lose their sight at middle life, and after that it is very little that they can do in the way of acquiring a new trade and working at it. These things that have been mentioned by the Chairman are more the ordinary occupations that they have managed just to fall into, and are winning a little at. Now, for instance, suppose that a person working at any of these things makes a few shillings a week, three or four shillings a week, his doing that disentitles him to any parochial aid. Whenever a blind person can make a shilling or two, then the parochial aid is withdrawn; and by that means, instead of stimulating and exciting them to activity, the necessary result is that they would rather fall back upon the parochial aid if it is attainable, because it is regular, than have the thought that whenever they win a little, that aid is to be withdrawn.

2694. *Chairman.*] I believe you came originally from Campbeltown?—Yes.

2695. Were you in any trade before you were struck with blindness?—I was engaged in the farming way; my relatives were connected with farming.

2696. Mr. *Anderson.*] You think that the parochial boards ought to give assistance to the blind without reference to anything they are able to make themselves?—If what they make is a small sum. I do not mean to ask that the blind, if they make the wage of an ordinary labouring man should get relief then; but what I mean to say is that the greater number of those who lose their sight when adults, can do but little to win anything more than a few shillings; and instead of its being kept off them because they are winning these few shillings, I think getting that aid would stimulate them and stir them up, and make them more useful to themselves and other people. Many of those that might be supposed to be able-bodied are enfeebled in their constitution from causes connected with their blindness.

2697. Mr. *Miller.*] But does not their earning so little arise a great deal from not having been taught?—No, I do not think it is so much from that cause; there is no more extraordinary gift in a blind person than in a sighted one, as far as the aptitude in taking up a thing goes; and you all know that if persons are not taught when young, they make a very poor hand of anything that they attempt to learn; and it is so with the blind in a pre-eminent degree. (*The Witness handed in some Statistics,* vide *Appendix.*)

Mr. GEORGE MILLAR, called in; and Examined.

Mr. *G. Millar.*

2698. *Chairman.*] You come from Glasgow, I believe?—Yes.

2699. Mr. *Anderson.*] You are member of one of the parochial boards?—I was a member of the Govan parochial board for a number of years, but not this year.

2700. How long were you a member?—I was two years on the committee of management, and four or five years on the general board.

2701. You were a working man till quite lately, I believe?—Yes.

2702. And are thoroughly acquainted with the feelings and views of the working men?—I have always mixed with them, and do so still.

2703. Are you president, or secretary, or anything, of any trade society?—I have held the various offices in the Amalgamated Engineers' Society, president, secretary, and most branch offices.

2704. They are a well-paid class of men?—Not the best now-a-days; the building trade are much better paid than the engineers.

2705. They are considerably removed, however, from the class who are likely to come under the Poor Law?—I never knew any of them who were members of our society come under the Poor Law.

2706. Are you acquainted with the views of the class who are more immediately within the scope of the Poor Law?—Very well; I know it thoroughly.

2707. Can you give the Committee an idea of what their feelings and views are about the present state of the Poor Law, and any grievances that they feel under it?—I know that they feel very much about what they consider to be the corruption of the mandate system, as being one part of it; and they think that they are not justly treated in regard to their representation upon the board of management.

2708. That is as regards the constitution of the parochial board?—Yes; that is to say, they do not consider that the ratepayers are fairly represented at the board of management.

2709. You refer particularly to Govan parish when you speak of that, which is partly a landward parish, I believe?—I refer particularly to the Govan parish, but not to Govan alone; Govan is an exceptional landward parish; it is one of the largest landward parishes in Scotland, too large to be a landward parish, because it is often unable to work the board; consequently they have fallen back on the system of doing it by appointing 30 of their number as a committee of management.

2710. What would you wish changed in the mandate system?—We would like the mandate system abolished entirely, if possible; or if it is not possible to abolish it entirely; that it might be so amended that it should not be open to the corruption that it is at the present time; either that it should be abolished entirely, or that the mandates when used should only be made use of for a specific purpose, and not be made available for other occasions.

2711. Mr. *Orr Ewing.*] What do you mean by the word "corruption" which you have used?—For instance, a particular agitation takes place in a parish; some particular question excites the public mind, and an application is made to a heritor for a mandate to represent him to carry out a particular policy; that mandate is granted for that particular purpose, but it does not end there; the party who has got this mandate, according to the Poor Law Act, retains the uses and privileges of the mandate; that is to act and vote for the party who gave it for ever, unless it be recalled by the party who granted it; and the consequence is that these mandates are hoarded up, many of them for 10 or 15 years, and

ld are used when the greater number of those no granted them have died.

2712. Mr. *John Hamilton.*] What are they ed for?—For all purposes; and the election of e committee of management amongst others.

2713. Then the committee of management ould not manage the whole affairs of the board? Yes, the whole affairs of the board.

2714. What else do the ratepayers vote on xcept the election of that committee?—At the alf-yearly meetings of the board they might vote.

2715. Mr. *Miller.*] There might be instructons given to the board of management with egard to the building of asylums, and so on?—es.

2716. Mr. *Anderson.*] I think you said, that ot being represented properly at the board was nother grievance of the ratepayers?—Yes; we onsider it so; for instance, in the Govan arishes there are upwards of 2,000 heritors, ach one of whom is a member of the board of anagement, and as it is a very large parish, hich consists of about 150,000 inhabitants, here are about 20,000 ratepayers. These 0,000 ratepayers are only allowed to elect 28 embers to represent them on the board of anagement.

2717. Would you be content with the mode dopted by the Barony parish, which is a similar ne to that prevailing in burghs?—We have hat under consideration in our parish, but here were objections to it. We proposed a neasure to be introduced in Parliament for he purpose of amending the mandate system; nd we had under view to apply to be made nto a burghal parish like the Barony parish. But the objection that we had to that was this, in our board, and many other boards, men are open to be elected by the ratepayers who are able enough men to represent them, but do not pay high rents. According to the burghal system which the Barony parish adopted, the Board of Supervision has the power of not allowing any person to be elected as a representative of the ratepayers unless he pays 50*l.* of rental.

2718. You want a more popular basis?—Yes, we want a more popular basis, the working classes unanimously think that the election of a member of a parochial board is no more important a matter than the election of a Member of Parliament, and that there should be no property qualification.

2719. Mr. *Orr Ewing.*] Would you think it proper that even a pauper himself should be on the board of management?—The pauper himself does not vote for a Member of Parliament.

2720. Would it be a disqualification for being on the board of management, that a man was receiving aid from the parish?—He ought to lose his qualification when he ceases to maintain himself.

2721. You think that a person not a pauper, but who rents a four-pound house can manage the affairs of the poor, as well as a man paying 50*l.*?—Yes; I do not see any reason why he should not be represented; that is to say, he might be open to be elected. In fact he is open to be elected at present by the ratepayers in landward parishes; a man that only pays a two-pounds rental may be chosen to represent the ratepayers in our parish.

2722. You said that the population of the parish of Govan was 150,000?—I think it is about that now.

2723. You are aware that the statistics only give it as 100,000 in 1861; has it increased 50,000 since 1861?—I believe it has; I do not know of a parish in Scotland which has increased as fast as Govan parish. Our board stated in a memorial issued by them more than a year ago, that it was 140,000 then.

2724. Mr. *Miller.*] You have mentioned that you have 28 representative members, and that is all the voice that the ratepayers have in the management?—Yes.

2725. How many heritors as members are there on the board?—About 2,000.

2726. So that the heritors stand in proportion to the occupiers, as 2,000 to 28?—Yes; and we pay half the assessment.

2727. Mr. *Orr Ewing.*] But is not the committee of management appointed by the owners of property?—The committee of management is appointed by the owners of property, and the 28 members elected by the ratepayers.

2728. Of how many does the committee of management consist?—Thirty.

2729. Then you send how many to that?—Just as many as the heritors choose to allow to be sent; it is entirely in their hands; they may reject every ratepayer from the board of management if they choose.

2730. How many ratepayers are there on the committee of management now?—Sometimes we have a very good representation; it depends upon the liberality and generosity of the ruling powers.

2731. Is it not the case that the ratepayers on the committee of management are more numerous than the heritors at this present moment?—No. At the present time, which is a very fair representation, one-third are ratepayers and the other two-thirds are heritors.

2732. Mr. *Miller.*] You have the minister and the kirk session as members of the board?—Yes.

2733. How many of the session?—Six, I think, and the minister; but I could not be positive about that.

2734. Mr. *Anderson.*] Do you think that with the present constitution of the board, the board is badly managed?—We do; we think that it is very extravagantly managed in the way of salaries to officials; that is to say, we believe that if there were a larger proportion of poor men represented there they would not be so extravagant in paying large salaries to officials whom we think to be over-paid.

2735. The expense which you complain of is as regards salaries, not as to over-feeding of the paupers?—Not at all. We never complain about their getting too much. I never heard a complaint in the parish about the poor being too well taken care of.

2736. What is your opinion, or what do you believe to be the opinion of the working classes about the relief of the able-bodied poor?—My experience as a member of the committee of management is this, that it would be a very disagreeable duty for the members to undertake to have a discretionary power in the granting of assistance to able-bodied poor. Still I think it is a power that they ought to have in seasons of commercial crisis, or other seasons of great depression of trade, when large numbers of able-bodied poor are thrown on them without any means of getting subsistence otherwise.

2737. Do you mean that they should only have

Mr. *G. Millar.*

22 March 1870.

the power at such times, or that they should have it always, and only use it at such times?—That they should only have it at such times, not in the ordinary times of trade.

2738. Who should have the power to give them the discretion?—The committee of management, I should say; the committee of management are the best judges in all these cases.

2739. They should judge what a crisis is, and what was a proper time to use the discretion?—Yes.

2740. Then the board would need to have the discretion always?—Of course they must have it always; but if you made the Act so, it would be understood to be not in ordinary states of trade, but in extraordinary depressions of trade; so that the discretion could not be exercised unless there was an extraordinary depression of trade.

2741. *Chairman.*] Still you would make the committee judges of whether there was an extraordinary distress or not?—You must make somebody the judge, and I think that the committee are just as likely to be efficient judges as anybody else. I have seen very great hardship in crises of trade, and we have been compelled to give relief in one way or another to parties in no way entitled.

2742. Mr. *Anderson.*] You would be quite content with the discretionary power; you do not wish to give the able-bodied an absolute claim?—I think that it would be bad policy to give them a legal right in every circumstance, when they happen to be out of employment.

2743. Mr. *Miller.*] If you had the board regulated as you would like to have it, that is to say, occupiers properly represented, you would leave the whole thing in the hands of the board of management appointed by the two classes of heritors and occupiers?—Yes, just so.

2744. Mr. *Cameron.*] You have complained that the salaries are too high: which officials do you think are too highly paid?—We thought our inspector got a very large salary.

2745. What is the amount of the salary?—The salary at the present time is 500*l.*

2746. By how much do you think that is too high a salary?—I think that 300*l.* is a very fair salary. When he came to that situation in 1850 his salary was 150*l.* a year, and that has been gradually increasing until it became 500*l.*

2747. Mr. *Orr Ewing.*] But has not your population increased greatly?—Yes; but not in the same proportion.

2748. Mr. *Ellice.*] How many sub-inspectors have you?—Two.

2749. Have they increased in number as the population increased?—Yes; there are two sub-inspectors now, and three clerks.

2750. Mr. *Cameron.*] What do the sub-inspectors get?—Above a hundred a year each; I forget the exact amount.

2751. Mr. *Miller.*] If your inspector came with 180*l.* a year when your population was 100,000, he should not get more than 270*l.* now that your population is 150,000; that would be the proportion, would it not?—Yes.

2752. Mr. *Orr Ewing.*] Mr. Kirk Wood was your inspector?—Yes.

2753. Was it not the case that you gave him a present of 500*l.* at one time because his salary had been too small?—I am not included in the "you."

2754. I mean the parish?—The committee purporting to represent the parish did that; but that was the very reason why there was such excitement created in the parish, that the whole committee of management who granted the 500*l.* were every one of them turned out of office, and a new body elected in their stead; and after the whole parish had been up in arms for about three years they had to fight against these corrupt mandates which, I mentioned, to accomplish their object; and it was only after extraordinary exertion that they accomplished their object.

2755. What is the valuation of the Govan parish?—I think about 500,000*l.* this year.

2756. And what is the assessment for the maintenance of the poor?—Four-and-a-half per cent, and a penny a pound for the new poorhouse.

2757. That would be about 35,000*l.*?—No, we never realise the whole of our estimated value.

2758. Can you state the amount that you realise?—Last year we realised somewhere about 21,000*l.* There are a large number of defaulters.

2759. And what is the expense of management?—The whole expense of management amounts to somewhere about 3,000*l.*

2760. Twelve-and-a-half per cent. on all the money raised?—Yes.

2761. Mr. *Cameron.*] It is 2,500*l.* in the published abstract?—Well, I make it more; that sum does not include 650*l.* paid to the collector for the collecting the assessment, which I consider to be an item of management.

2762. Mr. *Orr Ewing.*] Under what head is that in the table of the Report?—You will not find it there; I dare say it is deducted as commission off the collections.

2763. Mr. *John Hamilton.*] But in the 2,500*l.* you include medical relief?—No. I include the the medical men's salaries in my estimate.

2764. Mr. *Cameron.*] How much is the salary of the medical man?—It is upwards of 300*l.*

2765. Mr. *Orr Ewing.*] Do you mean that the expense of collecting your money is separate from management; that it is not included in the sum of 2,500*l.*?—It is not included in our annual reports as amongst the management, but in a separate item by itself.

2766. And you say that this expense of collection is deducted from the sum collected?—I believe it is.

2767. But do you know it of your own knowledge?—I know of my own knowledge that it amounts to upwards of 600*l.*, and that it is paid by commission.

2768. But is not that included in the 2,500*l.*?—It is not. I will show it you in a separate item in the report of the inspectors. You will find it in the abstract of the collector's accounts, as in this of the year before last (*handing it in*). You will find that it is 450*l.* there.

2769. The *Lord Advocate.*] You are not of opinion that too much money is spent upon the poor?—No, I am not.

2770. You are of opinion that too much money is expended in salaries?—Far too much.

2771. But there is not too great expenditure in anything else, in your opinion?—No, I do not see that there is anything to be saved in the way of administering to the relief of the poor.

2772. With respect to the excessive expenditure upon salaries, would you state each salary as it stands, and which you think excessive, and the amount by which you think it ought to be reduced?—I think the inspector's salary is too high; he is a very clever man, and very possibly he is worth

worth the money, if he had some better job; but I think an ordinary man would be got quite competent to do the work efficiently for 300 *l.* a year. With respect to the collector's salary, instead of being 600 *l.*, I would say 250 *l.* would be sufficient. The governor's salary might be reduced about 50 *l.*

2773. How much is it now?—£. 250, I think.

2774. And you think that it should be 160 *l.*?—Yes.

2775. Is there any other that is too high?—I am not quite sure about any others.

2776. *Chairman.*] With regard to the assistant inspectors, would you reduce their salaries?—No; I would dispense with one of the assistant inspectors, and make the head inspector do a little more work; I think that would be the way of reducing that.

2777. The *Lord Advocate.*] Then you would save about 600 *l.* a year?—I think you might save that easily.

2778. Do you think that a sufficient amount is expended upon the paupers themselves?—As to that, I believe that we deal as liberally as we can in conscience, and still we try and keep them as low as possible.

2779. Then the expenditure is just right?—I believe that we give no more than what is right.

2780. Then the extent of your complaint in the parish of Govan is, that about 600 *l.* a year more than is necessary is spent on officials?—Yes; and I think that the same applies to many other parishes as well as the Govan one, in regard to expenditure.

2781. Mr. *John Hamilton.*] In regard to what you said about giving able-bodied persons relief in the discretion of the board, you would limit it to cases of general distress?—I would limit it to cases of only a general and extraordinary depression of trade.

2782. You would not apply it to strikes?—I would not consider that to be an effect of trade at all, but of their own folly.

2783. *Chairman.*] With regard to the law of settlement, have you any suggestions upon that?—I do not know that I could make any particular suggestion upon that, except it was in the way of extending the area altogether, and so altering the law of settlement by the alteration of the limits of the parish to which the party belonged; but I think that there are certainly at the present time grievances in connection with the law of settlement; for instance, I know that many poor people who have been a long time in a parish, and think that they are entitled to relief in the parish, are done out of that relief by what might be considered a mean dodge; that is to say, they must be five years continuously in a parish without receiving any relief before they become entitled to get a settlement in that parish. Now, I know poor women in Glasgow, who are very old women, who have suffered from that law. I know one in particular, above 70 years of age, who has been above 20 years in the Govan parish, and never been out of it, but she has applied several times for relief to the Govan parish, and during that time she got occasionally a shilling or two of relief, which has broken her settlement in the parish, and always kept her from acquiring a settlement there; and having been so long in the parish, and all her family, and all her associates living there, she felt it very hard to go away to a place distant from Glasgow, where she had no relatives or friends.

2784. Mr. *Orr Ewing.*] Are you aware that the law prevents any one being used in that way?—The law cannot interfere; she has actually acquired no settlement; she has now and again received a shilling or two of relief, which has broken the time during which she would have acquired one.

2785. But it is the law that persons must be relieved where they are living, and the parish that so relieved them can be recouped again by the parish where they have a settlement?—Yes; but if you want to get quit of a pauper, give him a shilling or two for a short time, and then send to the parish where her claim is, stating that So-and-so has received relief, and claiming the money from that parish. They send you word immediately to send the pauper home to her own parish, which they can do.

2786. Mr. *Anderson.*] Then do the working classes feel a grievance from that difficulty of obtaining a settlement?—Well, I do not know that it is a very great grievance, but it is felt as being unsatisfactory.

2787. Would extending the area of settlement over Glasgow, making Glasgow and similar towns one parish with regard to settlement, be considered an advantage or otherwise?—It would lessen the evil in regard to settlements, and it would lessen the evil in regard to litigation also; but it would not altogether abolish the difficulty unless you made Scotland into one whole parish, on a national system.

2788. Would not that create evils as great?—I do not know.

2789. With regard to the area of chargeability, have you turned your attention to that at all?—I think it would be an improvement if the area were enlarged.

2790. That is to say, in regard to the assessment?—In regard to the assessment, and in regard to the management also, I think it would be an advantage to have a larger area. I think that the whole four parishes in Glasgow might be amalgamated into one, which would be an advantage, as saving in management and otherwise, I think.

2791. You would not go further than that?—No, not now, because there is a great difficulty in the way. I know the parish which I belong to myself is far from being unanimous on that point, for this reason, that our parish is the lowest rated in the town.

2792. Would you wish to extend the area, both as regards taxation and as regards management?—Yes, you could not well do the one without the other. There is one parish, the Gorbals parish, which applied to us recently for amalgamation; but we delayed, of course, giving a decision about it; in fact, we did not feel inclined to do it, because it would increase the rates a little.

2793. Is there any other point on which you wish to let the Committee be aware of the views of the working classes in connection with the administration of the poor law?—I think that there is another point in regard to the assessment. We are not at all pleased with the present mode of assessing; that is to say, there are a large number of people who are very well able to pay assessment, who are in fact most able to pay, who escape payment of taxation, and then there are a number of very poor people who are very ill able to pay anything at all who have to do it. I refer to widows who have large rented houses, and who themselves are living wholly by keeping lodg-

Mr. *G. Millar.*

22 March 1870.

ings. A widow may have a house of 15 *l.* or 20 *l.*, and her husband may have left her a little furniture when he died. These men whom she lodges may be wealthy, and she may be very poor, and it is heart-breaking on our relief committee to meet with these poor widows, who are in the most straitened circumstances, applying to us for relief from payment, while they have young fellows as lodgers who are able to pay; and we think that the assessment ought to be extended so as to embrace lodgers as well as occupiers, and also to embrace the superiors of the land on which the occupier's house is situated.

2794. That is to say the proprietor of the feus?—Yes; that is the original land owner.

2795. Have you anything else to suggest?—Those are the principle points that I have thought about.

2796. The *Lord Advocate.*] Who in your opinion suffer from the existing state of the law of settlement, the paupers or the ratepayers?—Well, I think the paupers.

2797. Not the ratepayers?—No; I do not think the ratepayers do.

2798. You are quite clear about that?—My experience altogether is in that way, that it is the pauper who suffers from it.

2799. And not the ratepayer?—And not the ratepayer.

2800. According to the present law, if a pauper has been resident for five years continuously in one parish, a settlement is acquired there, and of course his relief is there; but if a pauper is found destitute in a parish where he has not been resident so long, or during his residence in which parochial relief has been given him, he has not a settlement in the parish where he is residing, but must go to the parish of his birth, or to the last parish where he has resided for five years without poverty?—Yes.

2801. What is the hardship to the pauper in going back to the parish where he had resided for five years without poverty?—The hardship is in going back to a place with which all his connections and relationships have been broken up, and where probably he cannot find employment now.

2802. He is a pauper, not an able-bodied man, but living by alms?—But the majority of our paupers do a little for themselves.

2803. What is the hardship of doing that little in the parish where he last resided for five years without poverty?—There is no hardship in doing it if he can find it to do; the hardship is if he cannot find it to do in the parish to which he is sent back.

2804. Do you think that there is more likelihood of his finding it to do in the parish where he became a pauper, than in the parish where he resided for five years without becoming a pauper?—Quite so, if the pauperism came on him through infirmity.

2805. I am taking any case, not that of infirmity particularly; is there less likelihood of a pauper finding the little employment that he can undertake in the parish where he last resided five years without poverty, than in the parish where he became a pauper?—I know cases where they could find something to do in the parish they were living in at the time, whereas they could find nothing to do in the parish they had left.

2806. Is there anything in the nature of things or in the good sense of the thing that makes it more likely that he will find employment in the one than in the other?—There is nothing in the nature of things except my own experience of it.

2807. That is the only hardship?—That is the only hardship.

2808. Then the only objection to the existing law of settlement, in your opinion, is the hardship to the pauper, and the only hardship to the pauper is that which you have now expressed?—I do not know that that exhausts it.

2809. I want you, if you please, to exhaust it; is there any other hardship?—A pauper may lose the settlement of residence before he gains another.

2810. And then he goes back to the settlement of his birth?—Yes; and that is a great hardship, because if a man has been born in that parish he may have left it when he was only a few days old, nevertheless that is the place of his birth, and he must go back to it, and must leave the place where he has been brought up, and to which he has contributed in the way of adding to the wealth of the locality.

2811. I can understand that as a hardship upon the ratepayers, but you think that there is no hardship upon the ratepayers but only on the pauper?—I think that is a hardship upon the pauper.

2812. You think, with regard to assessment, that superiors should be assessed upon their feu duties?—Yes, the same as the landlord upon his rent.

2813. Then if a seller of ground takes a bond for the price bearing annual interest which the proprietor pays, would you assess the seller upon the interest of the bond?—No.

2814. Allow me to put two cases to you, and consider them alongside of each other, and give me your judgment upon them. One man sells for 1,000 *l.*, getting a bond for the price, which of course bears interest; let us take it at five per cent., that would be 50 *l.* a year. Another man sells for a feu duty at 50 *l.* a year. The two pieces of ground we will suppose are of precisely the same value; that would be selling on the same terms, substantially, would it not?—Yes.

2815. You would assess the one seller to the poor rate on the 50 *l.* a year feu duty, and not the other on his 50 *l.* interest; why?—There is this difference; that if a party purchased a property with an assessment duty upon it he would not give so much for it as he would if there were no assessment upon it.

2816. Of course if you change the incidence of the assessment you change the terms of the bargain?—Yes.

2817. *Chairman.*] Would you not think it proper that the man who receives interest on a bond should contribute to the poor?—I certainly would, but you require to do it under some different system from rental, because he might not live in the parish.

2818. But as a principle you would equally assess the man who drew the interest from a bond on which he had sold the land as the feuer?—I would do it equally on both if I were able.

2819. Mr. *John Hamilton.*] You are in favour of means and substance?—I am in favour of means and substance as a fairer system than the rental system, more especially when you exclude lodgers and feu proprietors from the rental system.

2820. Mr. *Cameron.*] Do you think that that hardship of which you spoke just now as occuring under the present law of settlement, might be partially remedied by preventing the pauper losing

sing one settlement before he had acquired nother: at present the pauper who leaves a lace for five years loses the settlement which he ad acquired there; but he need not necessarily equire a new one; do you think that he ought retain the original settlement whether, or not, e acquired another one?—I think that he ought ways to retain one settlement until he acquired new one.

2821. So that he should be sent back to that ttlement rather than to the parish of his birth?—Not quite that. I think that if a man acquires settlement by residence he has as good a claim settlement by birth, and if he has once equired that settlement, I think he ought not lose it until he has acquired that settlement in me other way.

2822. The law stands so at present, does it ot?—No; you may lose a settlement without aving acquired another, and then recur to the arish of birth. You may be three or four ears here, and three or four years in another arish, and acquire a settlement in none of them, ut nevertheless you have lost the one you had the beginning.

2823. But do you not think that a settlement f five years residence ought never to be lost?—I ould doubt that doctrine.

2824. *Chairman.*] Do you think that it should e lost except by gaining another one?—Not nless a new one be acquired.

2825. Is that if a man once acquired a settlement by industrial residence he should not lose hat settlement except by acquiring a second ettlement by industrial residence?—Yes.

2826. The *Lord Advocate.*] But that would lead ecessarily to the whole of the evils of which you re complaining. He lives for five years in a arish and has acquired a settlement there; he is way from that parish for the next 50 years, uring which time he has never been so long as ive years in any one parish; you would send him ack to that parish where he had been for five ears continuously 50 years before?—Yes, if he ad never acquired a settlement anywhere else; hat is an evil, as I admit, in connection with my wn ideas of it. But I think a person has a etter claim on a parish in which he has resided nd laboured for five years, than on one in which e was merely born and never laboured, nor dded to its wealth.

2827. Have you been considering this subject?—Yes, a little.

2828. Have you been considering it to such n extent that you have confidence in your own pinion?—I am quite confident in this opinion, nd long have had it from observation, that it is very great hardship to these people to take way their settlement in one place and send them away to the parish of their birth all at one swoop.

2829. Have you considered the remedy so as to state with confidence your opinion that this is the proper remedy, that a settlement once acquired by residence should not be lost until another settlement is acquired by residence?—I am entitled to hold that opinion until you can show me that a settlement by birth is a better title than one by industrial residence; my opinion is, that the one is as good as the other.

2830. You think that that is the right remedy for the evil which you state?—That is the only remedy, I think, and it is a just remedy.

2831. You say so, having in view that the result is this: that a man having acquired a settlement by a five years continuous residence shall not thereafter lose that, although he should be absent for the whole residue of his life from that parish?—Quite so; and the same argument applies to the parish of his birth.

2832. *Chairman.*] Do not you think that it is a great hardship, if not on the pauper on the ratepayers, that while he may lose his residential settlement he never loses his birth settlement?—I think that is a very hard case on the ratepayers.

2833. Mr. *Cameron.*] And it is a less hardship on the ratepayers of the parish of his original residential settlement than on the ratepayers of the place of his birth?—The ratepayers of the place of his birth may never have acquired any benefit from him, whereas the others have acquired some benefit from him.

2834. So that they are less to be pitied than the parish of his birth?—Yes.

2835. The *Lord Advocate.*] I understood you to say that your objection to the existing Law of Settlement was, not that it caused hardship to the ratepayers, but that it caused hardship to the paupers?—I see a hardship in both cases.

2836. To that extent you have changed your views since you came here?—I do not know that my views were different; but in regard to that, I certainly felt and saw the thing more in the light of the injury that it inflicted on the pauper, than in the light of the evil it did to the ratepayer. I think that the evil to the ratepayer is a very small thing.

2837. *Chairman.*] Have you ever considered whether it would be a better mode of remedying the evil to abolish all settlements altogether, and merely to let a man be relieved where he fell destitute?—I do not think that I could give an opinion on that.

2838. You have not considered that view?—I had not considered what would be the effect of it.

2839. Mr. *John Hamilton.*] On the question of settlement, does any hardship arise to paupers by their losing a settlement by moving from one parish in Glasgow to another?—No, I do not think that there is any hardship in that case where the parishes are so near.

2840. But if a man moves from one parish to another in the same town, he may lose his settlement in that way?—But if he has acquired a settlement in either of them he is chargeable on the town.

2841. But he may live 10 years in Glasgow and yet never get a settlement?—He may acquire a settlement if he likes to remain long enough in one parish.

Friday, 25th March 1870.

MEMBERS PRESENT:

Mr. Anderson.
Sir Robert Anstruther.
Mr. Armitstead.
Sir Edward Colebrooke.
Mr. Craufurd.
Mr. Ellice.
Mr. Crum Ewing.
Mr. Orr Ewing.
Mr. Fordyce.
Mr. Gordon.
Mr. John Hamilton.
Mr. Loch.
The Lord Advocate.
Mr. M'Lagan.
Mr. Miller.
Mr. Arthur Peel.
Sir David Wedderburn.

EDWARD HENRY JOHN CRAUFURD, Esq., in the Chair.

Mr. Alexander Smollett, called in; and Examined.

Mr. *A. Smollett.*

25 March 1870.

2842. *Chairman.*] I believe that you have been long practically connected with the administration of the poor law in your part of the country of Scotland?—Yes; I have been Chairman of the Parochial Board of the Parish of Bonhill since the passing of the Poor Law Amendment Act of 1845.

2843. And of any other board?—I was for a considerable number of years chairman of the adjoining parish of Cardross, in the same county of Dumbarton.

2844. Have you any acquaintance with the working of the poor law before the new Act?—I had something to do with the administration of the poor law in the parish of Bonhill previous to that time. For some years before the passing of the Poor Law Act, 1845, we had been under the necessity of having recourse to a legal assessment in the parishes both of Bonhill and Cardross, for, I think, some five or six years previous to the passing of the Act.

2845. Do these parishes lie close together?—Yes.

2846. What is the extent of them as to population?—I am not prepared to give the population of the parish of Cardross, for I trusted to Mr. Risk, a gentleman from the neighbourhood, for that information, and he will probably be able to afford it you. In the year 1846, when the first assessment under the Poor Law Act was imposed, the population in the parish of Bonhill was about 6,500; by the census of 1851 it was 7,200; by the census of 1861 it was 8,866 Our late inspector died within the last few weeks Last year, under the impression that I was to be examined before this Committee, he told me that his estimate of what the population is now would be rather in excess of 9,500; but if we were to take the rate of progression between the censuses of 1851 and 1861 the augmentation would be rather more. During the 24 years from 1846, the average increase per annum, according to the figures that I have just now given you, amount to about 130 per annum, or at the rate, as nearly as possible, of $2\frac{1}{2}$ per cent., the present population being about 33 per cent. above the population when the Act of 1845 came into operation.

2847. Is Bonhill a purely agricultural parish?—No, very slightly an agricultural parish; it is almost entirely a manufacturing one.

2848. Can you state the valuation of it?—Yes; I was going to give you the difference between the purely agricultural valuation and the other. I have not a precise analysis, but it will be very little different for the current year. For the year ending May 1869, the valuation was, for lands, 6,608 *l.*; for houses, manufactories, and all other heritages, 22,035 *l.*; railways, 1,252 *l.*, making a total for that year of 29,895 *l.*

2849. Can you give the number of paupers in the years for which you have given us the population?—I am not able, in consequence of the death of our inspector, to give you the exact number of paupers, except in the first year in which the Poor Law was introduced. In that year, 1845-46, there were on the ordinary roll of paupers 76; insane paupers two; total 78. At the 14th of May 1869, the last year to which the returns are brought up, there were on the ordinary roll 41 males and 106 females; total 147. In that total are included 14 lunatics, seven males and seven females; and there were last year, I think, about 60 upon the casual roll.

2850. Have you the figures for the intermediate years, 1851 and 1861?—I have not the figures for each year, but from information which I received from the inspector last year, the average during the years between 1860 and 1869 was about 140, as nearly as possible.

2851. May we take it that the average has been pretty much the same?—No, they have been gradually increasing; for instance, last year the number, as I have already stated, was 147. At our statutory half-yearly meeting, for the purpose of going over the roll, which is held by Act of Parliament in the month of February, there were upon the roll 156, 51 males and 105 females, of whom 15 males and seven females were orphan or deserted children, and there were 11 lunatics.

2852. Those are the last figures that you have?—Yes; 147 at the 14th of May 1869, which is the close of the financial year throughout Scotland; but at the statutory meeting for the purpose of making up the roll preparatory to the winding up

p of the accounts to the 14th of May current, he number was, as I have stated, 156, including 1 lunatics.

2853. A slight diminution in the number of unatics?—Yes.

2854. Have you the casuals?—I have not the umber of casuals for that year.

2855. Can you give the Committee any parcular period at which there was any great ncrease in the number of paupers; in 1845–46 ou say there were altogether 78, including unatics?—Yes.

2856. In 1869 the number had gone up to nearly double that?—Yes.

2857. Is there any period at which there was n incidental increase?—No, it has been gradual; here was a severe year, the year of the potato amine; the years 1847 to 1849 were years of onsiderable pressure upon the poor rate of the arish.

2858. With that exception there has been a radual increase since the Act of 1845?—Yes; he comparatively small number of 78 that I ave mentioned as being on the roll in 1846 apidly increased in the first four years; since hat the increase has been gradual.

2859. Now will you give us the expenditure?—The first assessment under the Poor Law Act was imposed for the year 1845–46, and was levied on means and substance at the rate of 3½ *d.* in the pound. At that rate it was calculated to raise a trifle above 500 *l.*, which was thought to be sufficient for the maintenance of the poor in that year; the valuation assessed would therefore amount to about 35,000 *l.* In the following year, 1846–47, the mode of assessment was changed to a rate upon lands and heritages, one moiety thereof payable by the owners, and the other by the occupiers, and this continues to be the practice to the present day.

2860. Is there any classification?—It has varied slightly from time to time, but for the last five or six years the deductions and classification have been as follows: the deductions that we are in the habit of making in this parish from the gross valuation appearing on the valuation roll of the county allowed by the parochial board are for lands used for purely agricultural and grazing purposes, 7½ per cent.; for dwelling houses above 4 *l.* yearly rent, 15 per cent.; for dwelling-houses under 4 *l.*, the rate on which we levy from the owner (in consequence of the greater expense of keeping these small tenements in order, and his saving the trouble of the rates being collected), he receives a deduction of 25 per cent; print and dye works and workshops are allowed a deduction of 17½ per cent., and railways a deduction of 30 per cent. The occupiers of land used for agricultural purposes only are charged upon one-fourth of the yearly rent; on the value of the subjects, that is to say, the tenant farmers are charged upon one-fourth of their gross rent.

2861. Are the others charged the full rate?—The others are charged subject to these deductions; the reason of granting these deductions was, that it is the invariable practice in our district of the country for the landlord of the tenements to pay the expense of keeping them in proper order, and these deductions were for the purpose of covering those expenses.

2862. I want now to have the classification; the tenant farmers pay upon one-fourth of their rental?—Upon one-fourth of their gross rental for which they appear in the valuation roll.

2863. There is no difference in the rate in the pound, it is the same rate in the pound?—It is the same rate in the pound all round. There is a difference in the rate, of course, because the valuation of the occupiers is not the same as the valuation of the owners.

2864. Mr. *Orr Ewing.*] The occupiers pay the half of the assessment, and it depends upon their valuation what it is?—Yes.

2865. Mr. *Loch.*] Then are these deductions which you have spoken of in favour of occupiers only?—They were in favour of the owner, and were intended to cover the expense which the owner as I have stated is uniformly liable to in keeping the premises let to a householder or anybody else in order.

2866. Take a farm let for 100 *l.* a year, the charge is upon 25 *l.* a year, is it?—He is charged as occupant at 25 *l.*; it is the occupant only who is classified. Occupants only are entitled under the Poor Law Act to be classified.

2867. Mr. *Miller.*] The owner pays upon his rent, diminished by 7½ per cent.?—Yes.

2868. Then when you come to occupiers there is a classification?—Yes; I was going to say that the *rationale* of putting these deductions was what I have already stated, namely, that the owner bears the expense of the maintenance of the premises in tenantable condition, so as to keep it up to its rack rent from year to year, and the occupier was not granted those deductions; but about three or four years ago the Board of Supervision, by circulars, called the attention of the inspectors and the parochial boards throughout Scotland to the fact that a decision of the Court of Session (or rather of one of the Lords Ordinary in the Court of Session) from whom it was not appealed, had decided that whatever deduction was granted to the owner a corresponding deduction must be granted to the occupant; and from that date we have been under the necessity of granting the same deduction to the occupant as we have granted to the owner, although he is in no way liable for the maintenance and repairs of his premises.

2869. Did it affect your classification at all?—No, we kept that the same; the gross rental for the year ending on the 14th of May 1869 was 29,895 *l.*; after the deductions, of which I have given you a memorandum, were taken off, a net assessable rental remained for the owners of lands and heritages of 25,334 *l.* (I leave out shillings and pence), and the railways, 876 *l.*, leaving a total amount net valuation of owners upon which their half of the poor rate is assessed, of 26,211 *l.*, and on occupants the deductions and the classification reduce the amount upon which their moiety is assessed to 21,612 *l.*

2870. *Chairman.*] You arrive at these sums, and then you put so much in the pound upon each of them to raise the half?—Yes; for instance, if 1,000 *l.* is required, to raise 500 *l.* upon 26,211 *l.* of ownership requires so much, and to raise 500 *l.* upon the occupancy requires such a different rate.

2871. What is the amount of the assessment which you raised in the year ending May 1869?—The assessment was 8 *d.* per pound on the owners, and 10 *d.* per pound on the occupiers, which was calculated to raise nearly 1,700 *l.*

2872. Mr. *Miller.*] Have you given the classi-

Mr. *A. Smollett.*

25 March 1870.

fication of occupiers upon all descriptions of premises?—We have no other classification; nothing but the occupants of land let for purely agricultural purposes.

2873. *Chairman.*] That is one class, and all the others are in another class?—Yes.

2874. Have you the figures of that one-fourth out of the 21,612 *l.* showing how much is due to tenant farmers?—No; but the amount upon lands purely being, as I have stated, 6,600 *l.*, 7½ per cent. being deducted from that will show you the amount upon which the owners of lands are rated, and a fourth of that the amount at which the tenant farmers are rated.

2875. £. 1,652 is the amount upon which tenant farmers pay?—I presume so.

2876. Your assessment has gone on increasing from 500 *l.* to 1,700 *l.*?—Yes; in the first year in which the assessment was laid on in the manner which I have described, the assessment for 1846-47 was put down at 650 *l.*; for 1847-48 the same sum; in 1848-49, 800 *l.* was the assessment; and, in 1849-50, it was 1,200 *l.* I mentioned before that in these four years there was a considerable rush of paupers upon the roll, when they began to be aware of the right which they had to claim the privilege of receiving parochial relief; and it would appear that in the second and third years thereof the estimates were much exceeded by the sums which it was necessary to expend; so that I have taken the four first years in which the assessment was laid upon the valuation of the parish, throwing out altogether the first year in which it was laid on means and substance, as a fair criterion of the increase of the parochial rates. Taking the average of these four years, 1847, 1848, 1849, and 1850, it is 825 *l.* The average of the ten years from 1860 to 1869 has been 1,427 *l.*, exclusive of about 250 *l.* a year in the last four or five years for the erection and management of a combination poorhouse. The assessments for the years from 1859-60 to 1868-69 amounted on the average to 1,336 *l.* In the year 1859-60 the assessment was 1,200 *l.*; in the following year, 1860-61, 1,060 *l.*; in 1861-62 it was 1,150 *l.*; in 1862-63 it was 1,250 *l.*; in 1863-64 it was 1,350 *l.*; in 1864-65 it was 1,450 *l.*; in 1865-66 it was 1,400 *l.*; and, the last three years, 1867, 1868, and 1869, there has been 1,500 *l.* raised for the poor of the parish, exclusive of other matters. The average of these ten years is therefore 1,336 *l.*, and deducting from that the average of the four years which I have taken as a fair criterion of the expenditure when the Poor Law was first launched, which was 825 *l.*, the average increase per annum has been over the average of the first four years, 511 *l.* If you take the last three years, and the assessment of the year ending at May last, the increase has been 675 *l.*

2877. In what form does this increase principally appear; is it in the cost of maintenance or in the cost of management?—Both. I have the expenditure here divided out into all its heads, if it is not troubling you with too many figures.

2878. Will you give shortly the result of it?—The result is that in the 10 years from 1860 to 1869 the expenditure for maintenance of the ordinary poor in the first of these years was 823 *l.*, in the last year 950 *l.*; the expenditure upon lunatics in the first of these years was 210 *l.*, in the last of these years it was 280 *l.* The expenditure on casual poor in the first of these years was 40 *l.* a year, and last year it was only 37 *l.*; it has fluctuated; the highest was 84 *l.*, and the lowest 27 *l.* The medical relief in the first of these years, 1860, was 65 *l.*, last year it was 76 *l.*; the average for the 10 years being 77 *l.* 16 *s.* The expense of management was 155 *l.* in 1860, and has increased in the last year to 176 *l.*; the law expenses upon the average of those 10 years have been 19 *l.* 10 *s.*, not a very large sum, one year, however, we had to pay 127 *l.*; the total in these years, as I have already said, gives an aggregate expenditure upon the ordinary and casual poor, the management and medical relief of 1,427 *l.*, there being an increase in almost every item from 1860 to 1869.

2879. Mr. *Orr Ewing.*] Do the figures which you have given just now include the expense of managing the combination poorhouse?—No.

2880. *Chairman.*] These several items which you have given us, only show a total increase of 180 *l.*; I thought you said that there was an increase of about 500 *l.*?—I stated that the average increase on the assessments was 511 *l.* The average expenditure during these 10 years is thus shown to be 1,427 *l.* per annum.

2881. Against 825 *l.*?—Against 825 *l.*

2882. From these figures I make out that the increase is chiefly in the maintenance of ordinary paupers, the increase in which is 127 *l.*?—As 823 *l.* is to 912 *l.*, 912 *l.* is the average annual expense of the maintenance of the ordinary paupers; of the lunatics 203 *l.* is the average; of the casuals 52 *l.* 5 *s.*; of the medical relief 77 *l.* 16 *s.*; of management, 164 *l.*, and of law expenses, 19 *l.* 10 *s.*, making a total of 1,427 *l.*

2883. I want to get the increase between the average of the first four years and the last ten years; it is something like 600 *l.* increase?—£. 602.

2884. I wanted to ascertain the item in which the principal increase is; you say that it is generally distributed over those several heads?—Yes; the principal being the general increase of the maintenance of the ordinary poor, and the lunatics have increased in number in a greater ratio even than the poor; that might be said to be from accidental circumstances.

2885. Where do you send your lunatics; to an asylum or to a poorhouse?—There are at present five in the combination poorhouse; that is to say, harmless imbeciles who have been reported incurable, three males and two females. Two males and one female are in Larbert District Asylum; that is a district in which our county is combined with Stirlingshire, Clackmannan, and Linlithgowshire; and one male and two females are boarded with relatives. The number of paupers on the roll has therefore just about doubled since 1846, although the population has only increased at the rate of 33 per cent. or thereabouts.

2886. You said that before the Act of 1845 was passed, you had been obliged to adopt the legal assessment in the parish of Bonhill?—Yes.

2887. Was this 500 *l.*, in the year 1845–46, under that assessment?—It is a date so far back that I did not preserve a record of it in any memoranda I may have had; but I presume that 500 *l.* for the last few years previous to the poor rate, might have been considered as a fair average sum to raise.

2888. That would be in supplement of the church-door

hurch-door collections, I suppose?—In supplement of the church-door collections. In my younger days, the population of the parish was much less. I dare say I am old enough to recollect when the population of the parish was not more than between 2,000 and 3,000. In those days the collections at the church doors, supplemented occasionally by voluntary contributions on an appeal being made from the pulpit in the winter time to subscribe somewhat further, or the like, sufficed; but as the population increased, and as the number of sects multiplied, of course these resources became quite inadequate. Before passing from the increase, I may state that the estimate for the year that will close on the 14th of May 1870, is 1,600 *l.*; that is to say, instead of the average of 1,427 *l.* during the last 10 years, or 1,500 *l.* which has been the assessment for the last three years, the assessment for the current year which is in process of being levied, has been taken at 1,600 *l.*, or rather the assessment was taken at the same rate as last year, but there having been a balance in the bank, it will be required to be drawn upon to meet the expenditure of the current year, which was estimated for the poor irrespective of the combination poorhouse at 1,600 *l.*

2889. Are all these figures irrespective of any expense connected with the combination poorhouse?—Yes. You have asked me about the cost of each pauper. In the year 1845-46, I find that the average cost of each pauper on the roll amounted to about 6 *l.* 8 *s.* 2 *d.* per annum; at present it amounts to between 10 *l.* 5 *s.* and 10 *l.* 6 *s.* The maximum allowance now paid to any outdoor pauper is 7 *s.* per week, the minimum is 1 *s.* per week.

2890. What class of cases does that 7 *s.* refer to?—A person with a numerous young family, I believe a widow. The minimum is 1 *s.* a week; the average allowance over head may be taken at about 2 *s.* 6 *d.* a week.

2891. Mr. *Fordyce.*] Does that allowance include the combination poorhouse?—No; but the expense of the maintenance of a pauper in the combination poorhouse is a decimal below 2 *s.* 6 *d.*

2892. Mr. *Orr Ewing.*] The 10 *l.* 5 *s.* includes maintenance, and management, and medical relief all combined?—Yes; the sums I have given include the maintenance of the pauper lunatics in the poorhouse, and the maintenance of the very few ordinary inmates of the poorhouse that we have; at present there are only six, for instance, in the poorhouse, and I believe that the average since it was put up, has not been above three; the maintenance of those in the poorhouse is precisely the same, within a decimal, as the out-door relief.

2893. *Chairman.*] The average cost of the maintenance is 2 *s.* 6 *d.* a week for an out-door pauper?—Yes.

2894. And what is it in the poorhouse?—The maintenance of the ordinary poor in the poorhouse for the six months ending at November 1869, was 2 *s.* $5\frac{9}{10}$ths.

2895. Mr. *Orr Ewing.*] How is it that you have got so few paupers in the poorhouse?—There is a reluctance on the part of the poor to go there, and I think there is an undue reluctance on the part of certain members, an influential section of the parochial board, to send them there.

2896. Do you think that if the parochial board were exercising their power judiciously, the extent of pauperism in the parish might be reduced, I mean exercising their powers properly, by sending certain parties to the poorhouse?—I do distinctly.

2897. And you think that they do not at present take sufficient advantage of the poorhouse?—Certainly, I think they do not.

2898. That arises from the feeling of a portion of the parochial board, who sympathise with the paupers and refrain from sending them into the poorhouse?—Yes.

2899. Do you not think that it would be well to alter the constitution of the parochial boards, so that that sentiment might not be so frequently exercised?—I am decidedly of opinion that the constitution of the parochial boards in parishes such as I am describing to you, ought to be altered.

2900. What alteration would you suggest?—I will tell you first what the constitution of our parochial board is; I have a memorandum of it; there are 177 individuals who are qualified to be members of the parochial board in respect of property, that is, they are owners of property of 20 *l.* and upwards; there are the ministers and two or three members I think of the kirk session who are *ex officio* members of the parochial board; and there are eight representatives of the occupiers, making a number of between 180 or 190 in all; I consider that that is a very unmanageable number to transact parochial business.

2901. *Chairman.*] Then how do you practically work it; do you appoint a working committee?—Yes, we appoint a working committee.

2902. Of how many?—It varies from 18 to 21; I think it is 21 this year.

2903. Do these eight elected members all sit on that committee?—No, a selection is made; about half of them; three or four generally sit on it.

2904. Mr. *Orr Ewing.*] Do you think that the number of 21 is too great?—No.

2905. *Chairman.*] Is the minister or are any of the elders on the committee?—The minister is; I am not sure whether any of his elders are at this moment.

2906. Mr. *Orr Ewing.*] Do you find the minister an efficient member of the board?—Very much so.

2907. He takes a very great interest in it?—Our present minister is a most efficient member of the board, and takes a great interest in the welfare of the poor, and is very careful in inspecting the cases of applicants for relief. Several of his predecessors have also been of the very greatest use, and perhaps knew the parish almost as well as any man in it.

2908. Mr. *Miller.*] Do the elders give much of their time to the relief of the poor?—I cannot exactly tell you whether they give their time and attention to it more than any other members of the board; they have not the same opportunities of course now as they had in former days, of knowing the circumstances of the people, when the administration of the whole of the poor fund passed through the kirk sessions' hand.

2909. Mr. *Orr Ewing.*] You suggest an alteration in the constitution of the parochial board; will you state to the Committee what you would suggest?—I confine my suggestion to parishes where there is a great urban population, such as the parish of Bonhill, where the number

Mr. *A. Smollett.*

25 March 1870.

of the parochial board is so very numerous, as I have described; in purely rural parishes I have had comparatively little or no experience, and I should not say that there was much alteration required; but in parishes such as ours, I would have an intermediate board between the present parties qualified to be members of the board, and the administrators of the poor relief.

2910. Mr. *Miller.*] Have you manufacturing works in your parish?—We have some of the very largest in Scotland.

2911. *Chairman.*] In what way would you propose to constitute the board according to your idea?—I can see no reason, for instance, why the larger occupants who are as much interested in the assessments as the smaller owners of property, should be excluded, and merely represented through a few individuals (the number is fixed by the Board of Supervision), to be chosen annually by them. I would be inclined to say that all ratepayers in the parish should have the power of electing the board of guardians (or you may give it any other name you like), who should have the sole administration of the funds, and that they should have a moderately high qualification, paying rates to a certain amount, to render them capable of being so elected.

2912. Would the system that obtains now in burghs, where they are all elected managers, suit a parish like yours?—I think it would; there are elected managers in Glasgow, and some other large cities; special Acts of Parliament point to something of that kind.

2913. Under the General Act of 1845, the constitution of burghal parishes is elective altogether, and that system would meet your idea, and you would have the whole board elected?—I would have the whole board elected by the whole body of ratepayers; I would have a reasonably high qualification, that is, a party, say, should not be capable of being elected into this board of management, or whatever name you may like to give it, who does not pay a given amount of poor rate.

2914. Mr. *Orr Ewing.*] What should you say the qualification should be?—I have not considered the matter sufficiently to be able to say that. I have not considered the matter in such a way as to draw out a Bill on the subject; but my general view is, that there should be a smaller number to manage the affairs of the board, and who should be above very small and petty interests.

2915. You would let owners and occupiers have equal power as to the election of this board of guardians, as you may call it?—Yes, I think so.

2916. And that they should not have the power of electing any one holding a less valuation in the parish than what?—I should not be disposed to draw any procrustean line, because a person in very humble circumstances may be in possession of very valuable information with regard to his neighbours and their circumstances, which those in a higher class do not necessarily possess; but as a general rule, I certainly would like to see the administration in the hands of those who pay a larger proportion of the assessment than at present. The number of ratepayers in this parish at present is, I think, upwards of 1,530 owners and occupiers.

2917. Mr. *Miller.*] How many occupiers?—That I am not able to give you, but they are larger, numerically, than the owners; two to one, I should think.

2918. Mr. *Orr Ewing.*] I understand you to say that you would suggest that those gentlemen qualified to be elected to the management of the Board should have a high qualification; I want to ascertain what you mean by that?—What is a high qualification in one parish would not be so in another; I understand that in the Barony parish and the City parish of Glasgow the qualification of an elected person is 50*l.* a year minimum, and I have been informed by parties well cognisant of the affairs there that it is considered too low in Glasgow; I am not prepared to say whether that would be too high or too low in our parish.

2319. Mr. *Anderson.*] Is there not a great difference of opinion on that point?—I do not know; I was informed by one or two of our inspectors who have occasion to communicate with the inspectors in Glasgow very frequently, that it is thought so: that that is the general opinion.

2920. *Chairman.*] All that you mean to indicate, I presume, is that what might be a sufficient qualification in one parish might be insufficient in another?—Certainly.

2921. And therefore you are not prepared to indicate any special limit;—No.

2922. How would you propose to arrive at the limit, or to frame a scheme by which such a limit might be worked out suitable to each parish; would you give a power of dealing with this matter to the Board of Supervision in connection with the local people?—Yes, I would certainly.

2923. To have it fixed by agreement?—I would endeavour that we should come to as much local agreement as possible amongst ourselves, and if there were any points considered of vital importance on which we could not agree, that some tribunal such as that should be the arbiter between us.

2924. Mr. *Orr Ewing.*] I suppose that you would not confine the persons who could be elected to this board of guardians, to the owners of property, but you would extend it to the occupiers of property also?—Certainly every ratepayer should be qualified, one of the reasons why I would suggest that it should rather be the amount of rates paid than the amount of property possessed would be to throw it open, that occupants might be elected.

2925. *Chairman.*] At present the Board of Supervision determine the number of elected persons?—Yes.

2926. And it would only be adopting that principle to carry out the idea suggested just now of letting them fix the limit of the qualification?—Yes.

2927. And you think that that could be worked satisfactorily?—Yes, I think so.

2928. What are your relations with the Board of Supervision, have you had much communication with them or much interference from them?—Not much interference in the objectionable interpretation of the word.

2929. I mean what are your relations with them, and the result of your experience of the working of the board?—Exceedingly satisfactory, both my relations with them and those of other members of the board who have had occasion to correspond with them. I do not think that it would have been practicable for us to have

ve set the Poor Law in working order without ch a board. Whether its composition is per- t or not, I can pronounce no opinion; but that could not have got on without it, is most de- dedly my view.

2930. With regard to its constitution, have u considered that point at all, and are you epared to suggest any modification of its pre- nt constitution?—I would only suggest that e legal official members of the Board of Super- sion, or one individual of them should be the de and final decider of all disputed cases of ttlement.

2931. Do you think that with that view it ight be an advantage, instead of having three eriffs at the board to have one legal adviser ho should devote the whole of his time (and be roperly paid) so as to be competent to deal with atters in the way that you have now indicated?—Upon the whole I should think that that would the best thing, and I should not think that is duties after a few years would be at all nerous; uniformity of decision would be secured y that means. I have mentioned to you what ur law expenses have been within the last 10 ears, which are by no means heavy, but our arish and still more, poorer parishes in the ountry, I have been told, have very frequently een subjected to great hardships in being threat- ned with law proceedings, and even with being aken before the House of Peers as a court of nal resort in cases where, at all events in the stimation of the local parochial boards, the ques- ion of settlement was really in their favour; ather than be at the expense of a costly litiga- ion, they have succumbed to the larger and cher parishes.

2932. Would it not be an advantage, in the onstitution of the board, if it were reduced to a hairman and two assistant secretaries or other aid members, one of them to be a legal man?—I have not considered that point, but I would refer very much that they had the cognisance f and administration of the management of unatics; at all events all pauper lunatics.

2933. Would you indicate by your suggestion ust now that there might be an advantage in bringing the two Boards of Supervision and Lu- acy into one?—I think so; I do not see the ecessity for two boards, so far at least as the dministration of pauper lunatics is concerned.

2934. Do you see any advantage in the pro- osts of Edinburgh and Glasgow continuing to e *ex officio* members of the Board of Super- vision?—That is a theoretical question; I pre- ume the reason why those officials were put upon the board was, that the large urban population and interests of the country might be represented at the board.

2935. Do you think that there is any advantage in an executive partaking of a representative character?—I do not know that there is.

2936. Mr. *Ellice.*] What benefit do you expect to derive from uniting the Board of Lunacy with the Board of Supervision?—Simply to avoid the necessity of correspondence with two boards.

2937. In fact it would save the parochial boards trouble?—It would save the parochial boards a good deal of trouble, and I see no reason why offices should be unnecessarily multiplied.

2938. You do not see any positive benefit likely to accrue in the management of lunatics from placing them under the Board of Supervision alone?—None.

2939. *Chairman.*] At present you have two boards to deal with?—Yes.

2940. And the Lunacy Board depends entirely upon the inspector of poor to carry out its arrangements, such inspector of poor being the officer of the Board of Supervision?—I think that there is an unnecessary amount of correspondence and work involved in the existence of the two boards.

2941. Mr. *Orr Ewing.*] Your dealings with the Board of Supervision have always been satisfactory?—Exceedingly.

2942. And you have so much confidence in the board, even as at present constituted, that you would like to see all cases of disputed settlement decided by the Board of Supervision?—Certainly.

2943. Would you also like to see the power that is now vested in the sheriffs, of giving relief to a pauper that has been refused by the local authority, transferred to the Board of Supervision, and that they should have the power of settling all those cases?—I should individually prefer it.

2944. You think that the sheriff is not so good a tribunal in that matter as the Board of Supervision?—I think not.

2945. And your suggestion as to cases of disputed settlement being left to a single legal member of the Board of Supervision, was not intended to convey any condemnation of the Board of Supervision, but was a theoretical opinion that it should be a lawyer who decides those cases?—Certainly; there is no decision by the Board of Supervision upon these cases at present.

2946. Would you have full confidence to leave it to the Board of Supervision, as at present constituted?—Yes, certainly.

2947. Mr. *Ellice.*] You stated just now that you thought disadvantage arose from the poor law authorities being too indulgent in the application of the workhouse test?—Yes.

2948. Therefore you propose to make residence in the poorhouse an invariable condition of relief?—Not an invariable condition; but I would have it much more frequently applied than it is at present.

2949. You would apply it even in cases where there was no doubt that the person was a fitting object of parochial relief?—No, not in all cases.

2950. What are the exceptions then to the rule?—I think it can be left to the discretion of a parochial board to settle those matters; but I think endeavours should be made to have the relief in the poorhouse much more frequently made the rule than it is at present.

2951. Where it is the case of a person who undoubtedly is entitled to poor relief, what are the circumstances under which you think that residence in the poorhouse should be insisted upon, and which would warrant the application of the workhouse test?—If the parochial board were unanimously of opinion that the individual was decidedly entitled to parochial relief, I would not necessarily send him to the poorhouse; but in the event of its being clear to all those who know the circumstances, that he would be more comfortably treated in the poorhouse, I would send him there; or if there were any doubt as to his being entrusted to make a proper use of the out-door relief that he got, I would in such cases say that that person must go to the poorhouse.

Mr. *A. Smollett*

25 March 1870.

2952. Mr. *Orr Ewing.*] Is there not another case, namely, where you fancy that the person applying for parochial relief has relatives that would allow him to partake of out-door parochial relief, but would not allow him to go into the poorhouse?—Of course that would be one of the grounds upon which the parochial board would make up their minds in the first instance whether he was a fit person to receive parochial relief or not.

2953. But it is a ready way of getting relief from a rich relation or those able to support the pauper, if they thought fit to do so?—Yes.

2954. Mr. *Ellice.*] What is your opinion as to extending the power of parishes to erect lodging-houses for the casual poor, or for persons in a locality distant from the poorhouse, and who may object very much to be taken away from the place in which they have been born to a poorhouse at a very considerable distance?—It may be desirable in some very extensive parishes, but in our parish it does not apply.

2955. Mr. *Orr Ewing.*] I forgot to ask you, when speaking of the Board of Supervision, whether you find that it sometimes happens that a small parish not very rich is apt to yield to injustice on the part of a large wealthy parish rather than go into courts of law?—Certainly; I am not prepared to say that I am cognisant of any case of that kind having occurred in either of the parishes in which I have acted as chairman or been connected with the parochial board; but I certainly would, unless it were a very important case indeed, be exceedingly reluctant to advise our board to try any particular case against a large parish.

2956. You think that the tendency is for a small parish to yield to the injustice of the parochial board of a large parish?—Yes.

2957. And that is one of the reasons why all these cases of disputed settlements should be left to the Board of Supervision?—Yes. Of late years we have been in the habit of getting any boards that there were disputes about, or doubts about, as to whether the pauper properly belonged to them or to us, to agree to leave the case to arbitration, and then that statement was argued like a small debt case before the sheriff, generally, through the inspectors of the parishes, not through lawyers and agents.

2958. You would like that that should be made compulsory?—Yes.

2959. Because sometimes large parishes would not agree to arbitration?—Yes.

2960. The facts of all disputed cases are generally got up by inspectors?—The inspectors sometimes getting local assistance.

2961. And the expense is nothing like that of going into the Court of Session?—Nothing at all.

2962. *Chairman.*] I think you indicated just now that you thought that the jurisdiction of the sheriff over the poor relief might be abolished with advantage?—Yes.

2963. And would you also think that you would leave all these legal questions, and the right of the pauper to aliment to the Board of Supervision in all cases, and under all circumstances, and would you go the length of saying that you would take away the power that the Board of Supervision have now, of allowing the pauper to go into the Court of Session, so as to leave to the Board of Supervision absolute control in these matters?—I would be inclined to do so. I am not aware in any of the parishes with which I have been concerned of such a case having occurred.

2964. You are aware that it is the law now that the pauper could by permission of the Board of Supervision go to the Court of Session?—Yes.

2965. As that seems not to have been practised, there would be no harm in doing away with the whole thing?—No, I think it is a merely theoretical privilege.

2966. But that theoretical privilege does give to the pauper the idea that he has an absolute legal right to relief?—I believe it does.

2967. Which probably is a belief that has tended to increase the roll of paupers?—Yes.

2968. The first four years, you said, showed a great increase, because the paupers considered that they had acquired a new and absolute legal right, and so came on the roll?—I consider that the necessary tendency of the enactment of the Scotch poor law, or of any similar enactment in any other country, must be to do away with the feeling of independence and reluctance which parties had to become recipients of parochial relief; it had also a two-fold operation, like Jack Falstaff's sack, as soon as the right of the pauper to obtain parochial relief was established, it checked the assistance which they received in former days from their relatives, or diminished it; so that the allowances that were granted by the kirk session became to a certain extent inadequate.

2969. Mr. *Ellice.*] But are you not aware that, before the passing of the Poor Law Act, the pauper had the right of appeal to the Court of Session against the parish?—Yes.

2970. And that one of the objects of passing the Poor Law Act was to distil his right through the check of the Board of Supervision?—Yes.

2971. Are you aware of any inconveniences arising from the pauper having the right to go to the courts of law, subject to the consent and permission of the Board of Supervision?—None such have come under my observation; but they may have occurred without my knowing of them.

2972. Do you think that it would be just to take away from the pauper the right of appeal against parishes, supposing the Board of Supervision said that he had fair ground for appealing?—I think that under those circumstances the Board of Supervision should have the power of insisting upon the parish granting reasonable relief to the party in that special case.

2973. Does not the present system practically come to the same thing, that where the Board of Supervision considers that the pauper has a just claim upon a parish it represents its views to the parish, and rather than allow the pauper to go to law with them, under consent of the Board of Supervision, the parish give relief?—I consider that parochial boards are not fit to administer these things unless they have a certain degree of discretion, and no discreet parochial board would ever hesitate as to how they ought to act under those circumstances.

2974. *Chairman.*] But under the law the pauper does not now require any consent of the Board of Supervision to go to the sheriff; he can go to the sheriff and compel you to put him on the roll if the sheriff chooses to give him an order?

der?—Yes; and the consequence is that in many cases where the parochial boards are convinced that they are better judges of the circumstances of the pauper than the sheriff could be on an *ex-parte* statement, they give nominal relief, and there the sheriff's jurisdiction ends; his authority is evaded, you may say, to a certain extent.

2275. And if it were abolished, and the Board of Supervision were made the real court of appeal, both as to right to aliment and as to the amount, the pauper's rights would be sufficiently protected?—Yes, I think so.

2976. With regard to the law of settlement, have you turned your attention to that?—I have thought of it a good deal, and my views have fluctuated a good deal upon the subject. It is a very difficult question, and at present my opinion is distinctly that the less you interfere with the law of settlement the better.

2977. You would not suggest any alteration in it?—No.

2978. Would you suggest any alteration in this respect, increasing the area of settlement?—I have great reluctance to increase the area of settlement. It is a matter upon which various opinions may be entertained. I am very much against extending the area to counties, but perhaps districts might be advantageously combined together with regard both to the law of settlement, and to assessment, for the maintenance of the poor.

2979. Have you any objection to base the management of the poor upon a county administration instead of a parochial administration?—I should not think that it would be likely to work well.

2980. Mr. *Ellice.*] With reference to what you said just now, with regard to the sheriffs, are you aware that the whole number of applications to the sheriffs, throughout Scotland, in the past year, was under 800?—No, I have seen the last Report of the Board of Supervision, but I have not had time to go over it so carefully as to be aware of that.

2981. Mr. *Orr Ewing.*] Is it not the case that the parochial boards, knowing the power that the pauper has of going to the sheriff if they do not give him relief, often give it to a person to whom they otherwise would not give it, because they are afraid of incurring the expense of appearing before the sheriff, and the sheriff giving the decision against them?—I am aware that that is frequently the case.

2982. Mr. *John Hamilton.*] Do you not think that it would be an improvement if the time which gave a man a settlement, and the time in which he should lose one, were the same?—I am not prepared to say at present.

2983. *Chairman.*] You know that at present a person can acquire an industrial settlement by five years' residence?—Yes.

2984. If he goes away from that settlement, and is absent four years and a day, he loses his industrial settlement, and if he acquires no other one, then he is thrown back upon his birth settlement?—Yes.

2985. Do not you think that it would be an improvement that a man should not lose any industrial settlement until he has acquired another one?—I am not quite sure about that.

2986. Mr. *John Hamilton.*] If the four years were made five, and the five years were the term for both, would you object to that?—I do not see any great objection to that, but I have already said, that the less you touch the law of settlement, the better, I think.

2987. Mr. *Orr Ewing.*] Do not you think that it would be an improvement, that in large towns where there are at present two or three parishes, they should be combined into one parish for rating purposes, although they might maintain the present boards of management?—I am not sure on that point, I have not considered it much; I suppose your question refers to Edinburgh, Glasgow, and such large centres of population.

2988. Yes, and Paisley; for instance, the tendency in large towns is for the wealthier population of the town to live in one particular part of it, and hence there being fewer poor people there, although they are the wealthier portion of the town, they pay a much smaller sum for maintaining the poor than the poorer parts of the town?—I think, if I am not mistaken, there was some legislation upon that subject in connection with the City of London last Session of Parliament, and it appeared to me to be fair and reasonable; but I think the question whether that should be done in other cities depends upon the special circumstances of the locality.

2989. In London the legislation was a rate in aid; but what I point at is an absolute combination of the parishes, so that they might pay an equal sum?—I have not considered that point theoretically; I think something may be said in favour of it, but what arguments may be adduced to the contrary I am not aware.

2990. It would also lessen the difficulty of obtaining a settlement in a town?—No doubt it would.

2991. It frequently happens that one side of a street belongs to one parish, and the other to another?—I can conceive many cases of hardship arising in towns in that way, by parties losing their settlement from passing merely from one side of the street to the other.

2992. But the hardship is not to the town, but to the country parish in which the pauper was born, because he goes back from the place where he has spent all his days, and to which he has given all his work, to the place where he was born?—Yes.

2993. Sir *Robert Anstruther.*] But the hardship is greater upon the individual, is it not, than upon the country parish even?—I think so, because he has formed connections and friendships, and relationships probably in that district, and he is sent back to a place where he has ceased to be known, and is a comparative stranger.

2994. *Chairman.*] When we were upon the deductions, I should have asked you whether you are in favour of doing away with the system of deductions, and leaving the matter to be arranged under a classification; I mean, are you in favour of repealing the 37th section of the Poor Law Act?—No, I am not in favour of it; I think in parishes purely urban, such as those large towns that were referred to just now, it makes very little difference whether there are any deductions or not; and in parishes purely agricultural, or where there is a very small population other than the owners and occupants of agricultural holdings, I do not see the least use of deductions; it is just reducing the gross valuation, and increasing the rate in the pound; but in mixed

Mr. *A. Smollett.*

25 March 1870.

parishes, if it be admitted that the expense of maintenance of one class of property is more expensive than that of another, you are doing a great injustice to the property that requires the greater expenditure to keep it up to its rack-rent if you do not make those deductions.

2995. Put you could avoid that injustice by a system of classification?—Anything of that kind must be a rough and roundabout method; if you come to a fair and equitable rate of deduction on house property, as compared with land, for instance, there will be certain old buildings that will require a great deal more of repair than buildings spick-and-span new. You will never come to strict equity in every individual case, but on the whole you come to a pretty fair criterion if you have deductions; or if the Legislature will kindly take it in hand and fix these points, it will save the parochial boards a great deal of trouble, but it would be unjust to abolish them, I think.

2996. Are you aware that by the Valuation Act for all purposes, except the poor law, no deductions are taken?—Yes.

2997. Do not you think that that is an anomalous state of things, that there should be that exception?—I would have deductions fixed and applicable to every rate.

2998. Then you are in favour of taking net rental instead of gross?—Yes.

2999. You would alter the Valuation Act to that extent?—Yes.

3000. But you do not mean to say that you think an Act of Parliament could fix satisfactorily the deductions to be allowed throughout the country?—I am not sure whether that may not be the case. I saw the framework of a Bill brought in by the President of the Poor Law Board last year, where there was a schedule of deductions. I believe the Bill did not go on, but I do not see any insuperable difficulty in its being done.

3001. Do you think that there is no variety arising from the different localities?—There may be.

3002. Might not a deduction of 20 per cent. in one parish, be too much or too little in another?—That may be so. I would be inclined to give the Board of Supervision the power, in disputed cases, of settling the question whether one class of the community, in consequence of preponderance in number over the others, had given an unfair amount of deduction to the property which they were specially interested in.

3003. To whom would you give that power in the case of Imperial taxation? —Imperial taxation is another matter altogether.

3004. You would not give the Board of Supervision power to settle it in that case?—No.

3005. Mr. *John Hamilton.*] You would like to see Mr. Goschen's Bill extended to Scotland? —I merely got a copy of the Bill, from observing an article in "The Times," because I wanted to see whether the deductions corresponded with what we had in our own country.

3006. *Chairman.*] Do you think it a right principle that railways should get such an enormous deduction as 30 per cent.?—You have put a question which may bring on a very long argument. It depends upon the mode entirely in which railways are valued; they are valued by a separate Government assessor at present, not by the assessor for the county, and it depends entirely upon what principle he adopts in giving the gross value of railways to be put into the county valuation roll, as to how much they should get. I grant you that parochial boards are very much in the dark with regard to what allowances have been made to railways in fixing the sum on the roll.

3007. You are aware that in 1867 the railways got a considerable deduction, namely, half the expense of maintenance of way in consequence of the Act introduced by my honourable and learned friend, the late Lord Advocate; you still, notwithstanding that great boon given to the railways, allow them 30 per cent. deduction?—I think that 30 per cent. is a very liberal deduction; but I still think that railway companies require a much greater outlay than other parties to maintain their property in working order.

3008. You find that you cannot get them to pay more, therefore you are compelled to give them 30 per cent.?—There is something to be said in that view of the case.

3009. They are troublesome ratepayers?—Yes.

3010. Mr. *John Hamilton.*] The parishes continue to give the same deduction, even since that Act was passed a few years ago, deducting half the maintenance of way?—Yes; those that I am acquainted with.

3011. Sir *Robert Anstruther.*] The system of assessing on the gross rental is much the simpler of the two?—Yes; I think that the system of deductions in mixed parishes is just; but if it is an urban population, or a large agricultural parish, I do not think that there is any necessity. It is in mixed parishes where some properties require a larger expenditure than others to keep them up to a rack rent that deductions are necessary.

3012. Is not that met by classification?—No; you are not entitled to classify any but occupants.

3013. Mr. *Ellice.*] Those constitute the majority of the parishes to a very large extent?—Yes.

3014. Are you aware that in some parishes as great a deduction as 75 per cent. is made to the occupants of agricultural subjects, and in others not more than 20 per cent.?—I dare say.

3015. There would be no injustice, would there, in assessing proprietors upon their full rental, as it appears upon the valuation roll, if they were the only people that you had to deal with?—Certainly there would be none; in parishes such as I have described a little ago, in answer to a question from the Chairman (2994).

3016. Can you suggest any means by which we can improve these strange anomalies in the classification?—Simply by transferring them to one final tribunal, which should deal with them on some uniform principle.

3017. You are aware that already they are referred to the Board of Supervision?— No; they having once been fixed (and in many instances it has come to my knowledge that they have been fixed hap-hazard), the Board of Supervision has no right to interfere, unless a change is proposed and carried.

3018. I thought that the original classification must be consented to by the Board of Supervision?—And I believe it is generally consented to, in the event of no objection being then and there urged.

3019. Still,

3019. Still, the consent of the Board of Supervision is, or was, necessary to the original classification?—I believe so.

3020. And no alteration in that classification can now take place without the consent of the Board of Supervision?—No alteration can take place unless a majority of the parochial board determine that such shall be the case, and then the minority can appeal to the Board of Supervision, and the Board of Supervision then decide whether it is right, or not, that the alteration shall take place.

3021. *Chairman.*] Supposing that the Board of Supervision found in any particular parish that the classification was not equitable in their view, so long as the local majority were against any change, the Board of Supervision would be powerless to make any alteration?—So I understand the law.

3022. Would you suggest any enlargement of the powers of the Board of Supervision on that point?—Yes; I should like that any part of the community who feel themselves aggrieved by the classification, should have the power of going to the Board of Supervision, although they may not have a majority of their own board with them.

3023. Sir *Robert Anstruther.*] Have they any power of complaint if they feel aggrieved by the absence of classification?—I am not prepared to say.

3024. *Chairman.*] But you would give that power to the minority to appeal to the Board of Supervision, and get them to inquire into the matter, and induce the local people to alter it if necessary?—Yes.

3025. Mr. *Ellice.*] But you think that there ought to be some general rule of classification?—Yes.

3026. And you would arrive at that by making the Board of Supervision the dictator in the matter?—Yes; at present, perhaps, the Committee are aware that with regard to deductions, in the event of any individual class, say the landowners, or the householders in any particular parish, feeling aggrieved at the deductions granted by the parochial board, the only way in which they can obtain relief is by appeal to the Court of Session.

3027. And which right the railways exercise sufficiently for their own interests?—Yes.

3028. Would you leave that too in the hands of the Board of Supervision?—Yes; certainly I would leave the deductions in their hands.

3029. You would make their decision upon the matter final?—Yes, in the absence of any legislation on the subject.

3030. *Chairman.*] Do you think that the Board of Supervision have succeeded in establishing general uniformity in the administration of the poor law?—I am not aware of what is the case in remote highland parishes, they are pretty uniform in our district, and, as far as I am aware, I think that they have succeeded in that respect.

3031. I mean throughout the country. You are aware that there is great variety in the rates of assessment, and in the amount of relief granted to the poor?—Of course, that is according to the discretion of the parochial boards.

3032. What is your view of the effect of the Act of 1845, upon the poor, and upon the population?—That is a very difficult question; I think that upon the whole the poor are better off. At the same time, as far as my own observation and my own locality are concerned, I do not think that there is the same amount of kindliness of feeling towards the poor that prevailed in my younger days. I recollect perfectly well when, at every gentleman's house in the parish, there were a number of pensioners, well-behaved old men and women nearly worn out, employed in light labour, such as gathering leaves and picking up branches of trees, and getting a pecuniary wage for it far beyond what their work was worth; and also there were others that came weekly and sometimes more frequently, to all the houses round, and got doles of meal, and broken bread, and things of that kind; and then much more friendly and kindly intercourse took place between those pensioners and those who gave them relief, than is the case now. But from looking over the evidence that has been given to this Committee, and from my own knowlege of what takes place in large towns, I am not prepared to continue that in other districts, not rural districts, where the circumstances of the individuals could not be so well known to the great mass of the community as they are in a country parish, the poor are not better treated, and that a great many fewer cases of individual hardships occur, from being refused parochial relief than was the case formerly.

Mr. *A. Smollett.*
25 March 1870.

3033. May I gather, from what you have just now stated, that the effect of the poor law has been more beneficial to people in great towns than in the rural districts?—I think so.

3034. Are you prepared to suggest any modification of the law in that view so as to restore more in the rural districts the kindly feeling which enabled the people to live without having an absolute legal provision?—No, I am not prepared with any suggestion of that kind. I think that it would be impossible now to go back, or approach in any degree to the system that prevailed before.

3035. Do you not think that the descent of taxation upon the abolition of means and substance, to those on the limits of pauperism, has had an injurious effect?—It has unquestionably had the effect of deterring the poorer class of the community, who for the first time were brought under an assessment for the relief of the poor, from assisting their poorer friends and connections, to anything like the same extent as they did formerly.

3036. Has it not created a feeling that they are contributing to a fund, and that they ought to have relief from it, whenever they fall into distress, whether they be within the law proper objects of relief, or not?—No doubt it has.

3037. Do not you think that by a modification of the incidence of taxation, that evil might be remedied to some extent, that is to say, by not allowing the taxation to descend to so low a limit?—No, I am of opinion that it is absolutely necessary that the taxation shall be brought to as low a grade of the ratepayer as will pay the collection.

3038. You are aware that it has led to a feeling in the working classes, that they ought to get relief, whether able-bodied or not, because they have been contributing to a sort of insurance fund by paying these rates?—I consider that it acts upon all classes of the ratepayers that have any prospect of ever coming upon the parochial boards; I do not know whether it affects the very

Mr. *A. Smollett.*
25 March 1870.

very lowest ratepayers in that way more than it does those a grade or two above them.

3039. Is it not the theory of the poor law, that it is the wealthy who are to maintain those who cannot maintain themselves, rather than that people are to create a sort of insurance fund for themselves?—The preamble to the old Scotch Acts for the relief of the poor, was that every one ought to be stainted to the relief thereof, according as God has blessed him with means and substance.

3040. We have abolished means and substance?—We have abolished means and substance, as far as that interpretation of the term goes, but not in respect to contributing from your own income towards the relief of the poor.

3041. Do you think that the incidence of the taxation now falls equitably, and makes people pay according to their means?—Not exactly, you will find anomalous instances and exceptions in any case, whether of Imperial taxation or of local taxation, but I think that the continuous occupancy of premises by an individual is a very fair criterion, rough and roundly speaking, of the individual means and circumstances of that party.

3042. It is so perhaps below a certain limit, and up to a certain limit, but above that do not you think that the residence of a person is no real criterion of his means?—There are some great exceptions. For instance, a house, we will say, in London is rated at a thousand a year, which is occupied by the Marquis of Westminster, that is not so accurate a criterion of his means as a house of 300*l.* or 400*l.* is of the means of its ordinary occupants; but, I think, taking the length and breadth of the land, it is as good a test as will be found.

3043. Mr. *Orr Ewing.*] But I presume that though the Marquis of Westminster may live in a house rated only at 1,000*l.* a year, his money would be invested in other kinds of property, which would also pay for the maintenance of the poor?—I am not aware of that.

3044. Railway stock, for instance?—I do not think that railway stock, or any other stock, pays a farthing to the maintenance of the poor.

3045. Is not the railway passing through the parish assessed for the maintenance of the poor?—Railways as heritages are assessed with us; a shareholder, no doubt, gets a smaller dividend in consequence of the rate paid by the railway to the parish in which it runs.

3046. Any person holding stock suffers to the extent to which the company pays, and therefore the wealth of the country does pay, even though one is assessed upon a house to a small extent?—I do not think that is the case.

3047. *Chairman.*] Whenever it is invested in immovable property, that may be so; but there is a very large proportion of investments in movable property in regard to which rental is no indication of the wealth of the proprietor?—Yes.

3048. A man, for instance, lodging in a furnished house, who is a large holder of consols, pays nothing to the poor rate?—I am speaking at haphazard, but I understand the poor rates in England are levied solely upon the occupants.

3049. I am speaking of Scotland, where the tax falls on the occupants and proprietors; in a furnished lodging the man pays his rent and has no rate to pay, and, of course, a wealthy man may live in a lodging and pay nothing to the poor; is that a fair state of things?—Abstractly that individual case is not fair; but I do not see how any system can be devised in which anomalous instances will not occur.

3050. Do you not consider that, under the present system, the great wealth of the country does not pay its fair proportion to the poor rate?—Certainly, if you speak of the property and income of the country, over and above real property; but I consider that the owners of purely heritable property pay a great deal more.

3051. Mr. *Orr Ewing.*] And that the working classes really pay a great deal less than their fair proportion?—Yes.

3052. Mr. *John Hamilton.*] Do you see any objection to the Exchequer contributing a proportion to the maintenance of the poor, as they do to the police?—I should be very sorry to see the Exchequer take such a burthen upon themselves; but many very intelligent people entertain the idea that, as far as lunatic paupers are concerned, there perhaps might be held to be equitably a claim upon the State to assist in their maintenance.

3053. What is the objection to extending it to the relief of the poor?—That whenever it was found you could get a "pull at the Exchequer," it would tend to do away with anything like economical management.

3054. It would be only a proportion; it does not do in the case of the police produce that effect, does it?—No; I do not think that it does in the case of the police materially.

3055. Mr. *Orr Ewing.*] But the cases are not parallel, are they?—No, I do not hold the cases to be at all parallel.

3056. There are parties concerned in the management of the parochial boards who, if they were getting money from a general fund, would deal with it more liberally on that account?—Yes, that is my opinion.

3057. Mr. *John Hamilton.*] But if they only got a proportion from the central fund, what then?—If it were an appreciable proportion I think the effect would be the same.

3058. Mr. *Arthur Peel.*] If the plan were adopted that if the rates reached a certain sum in the pound then there should be a sort of rate-in-aid from the Consolidated Fund, should you object?—If you fixed a very high limit for the rate perhaps I should not object.

3059. Mr. *Orr Ewing.*] Such a limit as you would not like to attain to?—I hope not.

3060. *Chairman.*] Are you aware that whereas at present the rates vary from 4*d.* up to 3*s.* in the pound in various districts of Scotland, if you had a uniform rate on the income tax basis, probably a general rate of 4*d.* in the pound would meet it all?—Probably your figures are correct, but I am not prepared to admit that it would continue a general uniform rate of 4*d.*

3061. I am not suggesting the idea of adopting a uniform rate, but only pointing to the fact that wealth escapes taxation, as indicated by the fact that the rates are so much higher, because they fall on a narrower basis of property; whereas if you could extend it over the whole income of the country you would reduce it to a 4*d.* rate. Does not that show that there must be a large amount of population that escapes taxation to the poor?—Of course; there is no doubt of it.

3062. Mr. *Orr Ewing.*] But you are not personally acquainted with the facts or figures laid before you by the Chairman?—No; except that I have no doubt that there is a very great fluctuation in the figures in the rate per pound in the parishes throughout Scotland. The precise amount of variation I am not aware of, but that there is such a variation I know.

3063. What is your opinion as to the able-bodied poor; do you think that it would be an advantage if the parochial authorities had the power, under certain circumstances, to give relief to the able-bodied poor?—Yes, I think a discretionary power might be given to the parochial boards, subject to certain checks in circumstances of great emergency, of having a rate-in-aid of the able-bodied But I would not leave it solely and exclusively to the discretion of the parochial board. I would have it to be along with the consent of some high functionary of the State, by the Lord Advocate, the Home Secretary, or perhaps even the Board of Supervision.

3064. Do not you think that the Board of Supervision would be the proper tribunal to get such authority from?—I see little objection individually; but I imagine that they would not like to have such a responsibility thrown on them. In burghs, I think the parochial boards, and the magistrates and town council, agreeing as to the necessity of a local rate, and obtaining the sanction of some individual such as I have indicated, might have occasionally discretionary power to lay on a rate for that purpose.

3065. You would not give the able-bodied poor a legal right to obtain that relief?—No; I would be very sorry to see that.

3066. You would give a discretionary power to the local board, with the special permission of the Board of Supervision?—Yes, and in very special cases.

3067. When the distress was general, and not individual?—Yes.

3068. Mr. *Arthur Peel.*] Is that rule of not giving relief to the able-bodied, uniformly observed at present?—Yes.

3069. Mr. *Orr Ewing.*] It is against the law to do so?—It has been decided in the supreme Courts that an able-bodied pauper has no legal claim to relief.

3070. Mr. *Arthur Peel.*] But in the case of an able-bodied casual?—An able-bodied man becoming temporarily disabled by an accident, or anything of that kind, or a fever occurring in his family, can get relief.

3071. Those things would take him out of the category of the able-bodied, would it not?—I am aware of instances of an able-bodied man receiving relief, in consequence of illness in his family preventing him from going about his ordinary avocation; and then by a fiction it is considered that he is thereby brought into the case of an ordinary pauper.

3072. But as regards a man apparently in possession of his bodily powers, and apparently destitute at the time, would he be a fit object for relief?—Our inspector finding such a person likely to perish from cold or hunger, would give him a trifle; and if he were connected with the parish, his case would come before the next meeting of the board, and would be considered; and if he were a vagrant, he would be passed on to the parish of his settlement.

3073. Mr. *Orr Ewing.*] Bnt in your parishes you have known that during a commercial crisis a number of parties unable to obtain employment were not supported by the parochial board, but by a charitable fund raised in the district for giving work to the unemployed?—Yes, I am cognisant that that was the case; but I am happy to say not since the introduction of the poor law; the agricultural and commercial prosperity of the parish has been great for the last 24 years; but for two or three years immediately preceding, I mean the years 1836 and 1838, there were a great many of the manufacturing population thrown out of employment from one cause or another; large subscriptions were raised by the wealthy and charitable members of the community, and work was found for a considerable number of them until the crisis was tided over; were such an event to occur again, I have no doubt that the same thing would be done, but as I have already stated I should like to see under those circumstances a discretion vested in the parochial board under the limitations and checks that I have indicated, whereby it would be legal in them to impose a supplementary rate for that special purpose.

3074. *Chairman.*] I think that your amount for casual poor is not very large?—It is not very large.

3075. Are you particularly favourably situated with regard to casual poor?—We are favourably situated in that respect; I believe in the adjoining parish of Cardross there is a much larger amount of casual poor, and it so happens that a lower class of operatives occupy the houses there.

3076. Do you find any inconvenience in the inspector being independent of the parochial board, by reason of being a servant of the Board of Supervision?—I do not think so. I am not aware of any inconvenience having resulted within my own observation; a theoretical objection may be made to it, because the parochial board have not the power of dismissing an inspector who is once appointed, and has been reported to the Board of Supervision; but the Board of Supervision have nothing whatever to say in the choice of the parochial board when filling up the office of inspector, in the case of a vacancy occurring.

3077. I am asking you the question because it has been suggested to us by some witnesses that inconvenience has arisen from the fact that they cannot dismiss an inspector unless they can go with a considerable charge against him to the Board of Supervision; whereas there are many cases in which a minor offence might make it desirable to remove him, and appoint a better man; do you agree in that view?—I can imagine such cases now and then occurring, but I do not think the inconvenience can have been felt to any great extent; and on the other hand, constituted as parochial boards are in such parishes, as I have described, it is desirable that there should be a check on their caprice.

3078. Would you suggest any modification in the position of inspectors?—I think that there would be no necessity to allow the Board of Supervision to retain that power, in the event of an alteration of the parochial board such as I indicated earlier.

3079. If the local board were modified in the way which you have indicated, do not you think that a little more discretion might be left in them than now: they are better acquainted with the

Mr. *A. Smollett.*
25 March 1870.

local people than the Board of Supervision can be, and are better judges as to the necessity of people being relieved; would you therefore enlarge the powers of the local board along with the change in their constitution, giving them more discretion, so as to return a little more towards the old system, when the local government really managed the poor?—I do not see that that would have any very material effect. The advantages that I imagine to be likely to result from such an alteration in parochial boards would be these, which have been found to result in some cases; an individual receives parochial relief in the shape of his house rent being paid, or he receives it in money, or in various other ways; where there are a very numerous body forming the parochial board, a man belonging to the lower class of the ratepayers objects to this individual, we will say, going to the poorhouse, on the ground that his premises will be left vacant, and the parochial board is a very good paymaster; "I shall not get such a good tenant," he says. In villages where there is a great competition amongst small grocers, the relief given to the poor in money it is an object to a tradesman to get; it is a great object to the spirit dealers, for instance; and I think that if the parochial board were modified in that way, those cases of suspicion, to say the least of it, would be done away with.

3080. Mr. *Orr Ewing.*] You think that inspectors should not be subject to the waywardness of the local board, by being liable to be dismissed for some trifling reason?—Yes; that is the ground, I believe, on which the power is given to the Board of Supervision; and as I have said, I think it would be inexpedient in many cases to leave it to the present parochial boards.

3081. You have never experienced any hardship or injury to the parish by the Board of Supervision refusing to discharge an inefficient inspector, or one who has been guilty of some fault?—No such case has come under my cognisance.

3082. And the present system has worked, to your knowledge, very satisfactorily to all parties?—Yes.

3083. *Chairman.*] Does the travelling inspector of the Board of Supervision visit your parish regularly?—Yes; Mr. Campbell and Mr. M'Neill have done so.

3084. Mr. Campbell, I believe, takes the south?—Mr. Campbell I am well acquainted with, and has been frequently in our district; I think the last year, or year and a-half, it has been Mr. M'Neill, with whom I have not come in contact.

3085. Does he come frequently?—He comes several times in the year, I believe.

3086. Mr. *Ellice.*] Is he the superintendent of the Board of Supervision, or the visiting officer?—He is the visiting officer.

3087. *Chairman.*] Does he attend the meetings of the parochial board when he comes round?—He may have attended in some of the parishes, but not in those which I am acquainted with; he inspects the books, sees that they are regularly kept; makes suggestions with regard to the medical reports, and various matters of that kind.

3088. His communications are confined to the local inspector of poor?—I believe so; Mr. Campbell has frequently put himself in communication with me, and asked me to go with him to see the books.

3089. Mr. *John Hamilton.*] A copy of his report is always sent to the Chairman of the Local Board?—Yes.

3090. *Chairman.*] There are two superintendents of the poor, Mr. Peterkin and Mr. Campbell, and one visiting officer, Mr. M'Neill, I see?—I suppose that Mr. Campbell has been changed from the office of visiting officer to superintendent, because I have gone with him to two parochial boards, Cardross and Bonhill, and I know that Mr. M'Neill, last year, was the visiting officer.

3091. Since Mr. Campbell has become superintendent, he has not come to your parish?—Not that I am aware of.

3092. Do you experience any inconvenience from the law of mandates?—I have a great objection to the mandate system.

3093. In fact you would get rid of it by the suggested alteration in the constitution of local boards in parishes like your own?—Yes; mandates have frequently been granted, carelessly worded for a special purpose and meeting, and they have been worded so that years afterwards they have been brought up to apply to another matter to which they had no reference, and probably the individuals would have recalled them had they been aware that such a thing was in existence.

3094. How do you deal with the children, do you keep them in the poorhouse, or board them out?—We have a considerable number of children sometimes in the poorhouse, I mean from the combination; not many of our children. A considerable number of children are kept in the poorhouse; the last time I visited it, there were 22, I think.

3095. Mr. *Orr Ewing.*] What age were they?—Some of them very young; babes some of them, but up to five or six or seven years.

3096. After that, what do you do with them?—Our combination poorhouse has been such a short time in operation, that we have not yet adopted any system. I presume that they will be apprenticed out to some trade when they come to the age for that.

3097. *Chairman.*] When was your poorhouse opened?—It has been opened about three or four years.

3098. Mr. *Orr Ewing.*] How many paupers have you from your parish in the poorhouse at present?—Six ordinary paupers and five lunatics.

3099. How many of these six have children?—I do not think that any of them have.

3100. But the children that you have in your poorhouse are those that are too young to go to any work?—Yes, all of them, several of them are sent to school.

3101. *Chairman.*] What is the condition of your system of medical relief, is it satisfactory in the present state of things?—Very satisfactory. We have an excellent medical officer.

3102. How is he paid; by salary, or by attendance?—He is paid by salary; we pay him about 50 *l.* of fixed salary, and he has something between 27 *l.* and 30 *l.* from the Board of Supervision. The Government Grant 10,000 *l.* for all Scotland, and we get about 28 *l.* or 30 *l.* of that.

1303. Which goes in supplement of his salary?—Yes;

Yes; the average for medical relief in the last years has been 77 *l.* 16 *s.*

3104. Does he find medicines?—No, we find e medicines besides.

3105. The medical officers are not officers of e Board of Supervision, they are solely appointed by the parochial boards?—They are appointed by the parochial boards.

3106. But can they be dismissed without consulting with the Board of Supervision?—Certainly.

3107. Do you think that that system is satisctory?—I have found no inconvenience to arise om it.

3108. Mr. *Orr Ewing.*] Have you any other oint that you would like to speak on?—I have e or two notes with regard to the means by hich, I think, the expenses of management of e poor might be reduced; several of those have een brought out already; I think the improvement of the constitution of the boards is one of hose, and if any means could be legally devised y which there should be a sort of gentle compulon brought on boards to use the billets they ave in poorhouses, I think it would be an advanage; but what I think would be a very conderable pecuniary relief throughout Scotland, ould be to separate altogether the collection of e poor rates from the office of inspector. Almost universally the two offices are combined in arishes such as ours, and I should think that I m speaking within the mark when I say that ertainly three-fifths of the time of the officer is aken up in the collection of the rates, and geneally speaking it is not done in so thorough and fficient a manner as it would be done by a person trained to that duty; I would, therefore, ke to see the whole rates, county, parochial, ocal, collected by a county treasurer. Our ounty rates (which you are aware are only laid pon the owners of property) amount at present o about 3,000 *l.* a year; we have impending ver us a highway rate, which I think is likely o be brought into operation within a very few ears; it would add at least 5,000 *l.* to the rate; ve also have a likelihood of an education rate, which would be very considerable; to what exent I am not prepared to say. By the return f the Board of Supervision, lately issued, the eceipts from assessments of the various parohial boards through the county amount to within a trifle of 14,000 *l.* Putting all these together, the rates within a year or two that will require to be levied will be very nearly 25,000 *l.* a year; a very small per-centage on this sum, say, two per cent., would raise a salary of 500 *l.* a year, which would be a very handsome salary for a county treasurer to receive, and the parishes would be relieved from the whole expense of the collection of their local rates; they would also, as I said before, be collected much more efficiently, and there would be much smaller arrears, in my opinion; and in that case many parishes or districts of parishes might be combined together under one inspector, who would have nothing to do but to look after the pauperism of that locality.

3109. *Chairman.*] How would you meet the question of the casual poor; if you had an inspector for several parishes, he might be in one parish when he was wanted in another. Do you not think that it would be necessary that the inspector should be pretty constantly at his office, so as to be ready to receive any applications for casual relief from day to day?—I think that a central point might be found in the district for him to have his office at.

3110. Mr. *John Hamilton.*] Would you leave it to different parishes to join together to elect an inspector, or would you make it compulsory?—I am afraid that it would require to be made compulsory under certain circumstances, because the different localities are so fond of the petty patronage that they have at present, that they would not be inclined to let it go out of their hands, even although it might be a pecuniary saving to them.

3111. Would it not be a difficult thing for an inspector to avoid giving more of his attention to one parish than to another?—I do not think it.

3112. Mr. *Orr Ewing.*] What do you pay to your inspector as a collector, at present?—I have got a return of the salaries of all the parishes of the county, except one, which is vacant, but it forms no trustworthy criterion; the Board of Supervision insist that when a person is appointed to the two offices, the local board shall say what the salary for the one is, and what for the other; but they just divide it at haphazard; for instance, say, a salary is 100 *l.*, it is called 60 *l.* for the one office, and 40 *l.* for the other, without the least reference to the amount and responsibility which the one has beyond the other.

3113. If you separated the two offices, and thereby kept the allowance given to the inspector separate from that of the collector, would you not be apt to get an inferior man for inspector?—I do not think that; I think that in many parishes where the work is not very great, he would have a great deal of leisure time in which he might do other things; act as a house factor, for instance, and various other matters of that kind; of course, existing circumstances would always have to be considered in a case of that kind.

3114. But in such a parish as your own, would you get a man to act as inspector for the small amount of salary which would remain over if you took away the collectorship from him?—Perhaps not; but I do not think that there would be any difficulty in working out the system throughout the country in the way I have suggested.

3115. But although you might save something in the salary of the collector, by putting the collection in the hands of another person, would it not increase the payment to the inspectors themselves?—Perhaps, in some cases; but on the whole you would, I am sure, effect a saving.

3116. *Chairman.*] You would make a saving in the first place in the collection, because a small proportion only would go to the central collector, and by uniting parishes, you would get a better class of men for inspectors, and secure better services?—Yes.

3117. Mr. *Orr Ewing.*] Would you state what you pay to the inspector at present?—Our inspector is to be elected next week.

3118. What did you pay your late inspector?—£. 140, I think.

3119. How much as inspector?—£. 80.

3120. Then there was 60 *l.* which he received for the collection?—Yes, and my opinion is that it should just have been reversed.

3121. Your valuation is 30,000 *l.*?—Yes.

3122. Therefore you pay 3½ per cent. for collection

Mr. A. Smollett.

25 March 1870.

lection upon the amount, inasmuch as 1,600 *l.* is the assessment?—For the current year, it has amounted to 1,600 *l.*

3123. I think you said that you would be able to collect it as a county rate at 2½ per cent?—Or even 2 per cent.

3124. Therefore you would save 1 or 1½ per cent. on the collection?—Yes.

3125. But then comes the question, could you get the same class of men to work as inspectors if you took away this 60 *l.*?—I think by a proper union of parishes into districts you would.

3126. Is there any parish in your own neighbourhood that you would combine with Bonhill to work efficiently?—Yes, I do not see why the parish of Kilmaronock should not be combined with it.

3127. How would you relieve the casuals, there being a distance of five miles?—There are very few casuals in Kilmaronock to begin with; there would not be much difficulty in their coming to Bonhill. The cost of management in the parish is about 11½ per cent. of the whole expenditure upon the average of the 10 years which I have given you the figures for.

3128. Supposing that the system which you suggest was carried out, to whom would you give the power of relief from payment; you do relieve parties just now from paying your parochial assessment as being too poor?—Yes; the committees that are appointed yearly, as soon as the assessment is fixed on the valuation for the year on which the rate is to be laid, meet and hear all appeals from parties who have objected to pay the rate upon the ground of poverty, and the amount that is struck off is, comparatively speaking, very trifling.

3129. And you would suggest that they ought to meet in the same way before the county assessment was made, and that notice should be sent in to the collector of the county rates?—The schedule of assessment would be sent in to the collector of the county.

3130. I presume that your intention was that the assessment for the poor rate should be the same as that for the county rate, part and parcel of it?—No, that each parochial board should make out its rate in the pound under each different head, and the list should be sent to the treasurer or collector, and he would collect in terms thereof; I find that last year the exemptions upon the ground of poverty and so forth, only amounted to 21 *l.* 18 *s.* 6½*d.*

3131. *Chairman.*] You would suggest that the parochial board should still make the assessment; they could ascertain what rate in the pound they required, and they should send in their requisition to the collector, who should collect that amount from the parish along with other county rates?—Yes, and he would keep separate books for each parish, and for each rate that he was authorised to collect.

3132. Would you allocate the salary of that collector to the several parishes, or would it be paid out of a common fund?—I think it should be paid out of a common fund, I think so much per cent.

3133. Would you allocate it to the parishes?—Probably a large portion of it would go into the county rate, and the rest to the parishes.

3134. You would allocate a portion of the salary to the parishes?—That would depend upon the proportion that the collector levied for county rates, and the proportion that he levied for local rates.

3135. Is there any other suggestion that you have to make with regard to economical administration?—None, except what I said before about the law of settlement being arbitrated upon, and the final result being determined by the Board of Supervision, which would make a saving to a certain extent. But the principal saving I think would be, if we could devise some legal means of rendering it obligatory upon parishes that have joined in combinations for a poorhouse to take more advantage of it, and give up that spurious feeling of philanthropy which now exists, for I am perfectly certain that the poor, in 19 cases out of 20, are much better attended to, and are much more comfortable, in a well-regulated combination poorhouse than they are in the miserable hovels in which they dwell in populous manufacturing villages.

3136. You think that a more stringent application of the poorhouse test would have an economical result; but do you think that it would also have an effect in reducing the number of applicants for relief?—I have no doubt of it.

3137. The cost of actual maintenance in the poorhouse, I gather from you, is cheaper than the average cost of out-door relief?—Yes. The chairman of the financial committee of the combination poorhouse made out the details with great care and elaboration.

3138. You were a member of this House formerly; I do not know whether you were a member of it at the time that the Poor Law Act was passed?—Yes.

3139. At the time that it passed it was passed upon the basis of a report of a Royal Commission, which recommended, I think, that the Board of Supervision should be only a temporary board?—That may have been the case; I think, now that you recall it to my recollection, that such was the recommendation.

3140. Do not you think that it would have been better if that recommendation had been adopted; and as soon as the machinery had been put into proper order, the management had been left to the localities?—No; I have a strong opinion that we could not get on well without the Board of Supervision.

3141. You prefer to have a whip over you, to keep you in order?—Yes.

3142. Are you of opinion that feus should contribute to the poor rate?—It was my opinion at the time when the poor law passed through the House of Commons; I endeavoured to have them included in the list of heritages, and I was vehemently opposed by all the legal authorities, by the Lord Advocate who had the charge of conducting the measure through the House (now Lord Colonsay), by Mr. Rutherfurd, and by every other person of the legal profession.

3143. Are you still of the same opinion?—I do not see any reason why they should not be included; but I think that what is sauce for the goose is sauce for the gander, and that if you include these properties you must have all ground annuals throughout the empire included; that is to say, that it would be unfair to make the owner of one species of property in Scotland pay, when owners of similar property in England do not pay. I do not think that if the Marquis of Westminster, or the other great magnates in London,

ndon, who have their hundreds of thousands a ar from ground rents (which are precisely the ne as feu duties in Scotland), do not pay a gle sixpence upon that money, the feus in otland should pay.

3144. You are aware that in England the ners of land does not pay poor rates?—Not ectly.

3145. The tax is upon the occupier in England, whereas in Scotland ownership pays poor rates also; I understand your opinion to be that feus and ground annuals should contribute?—Yes, that was my opinion in 1845; but it is purely a legal question on which I would rather not express a very decided opinion.

Mr. *A. Smollett.*

25 March 1870.

Mr. J. B. Risk, called in; and Examined.

3146. *Chairman.*] I believe that you have d a great deal of experience in the management the poor under the poor law?—I have been airman of the parochial board of Dumbarton for years and upwards, from the year 1853 or 1854; have been out of that office for three or four years, d I am now chairman of the Dumbarton pa- hial board again; I have been also chairman the committee of management of the Dumbar- n combination poorhouse since its commence- ent, and took an active part in getting it up.

3147. Are you still chairman of the committee management of that poorhouse?—Yes, and I a member of the parochial board of the parish Cardross in which I have taken a considerable terest, and also a member of the parochial ard of the parish of Kilmarnock in which I ve taken little or no interest.

3148. Is Cardross an agricultural or manu- cturing parish?—It is both; the largest area agricultural, but there are very extensive public rks in a small compass in one corner of it.

3149. Then to some extent it is similar in its nstitution to the parish of Bonhill of which we ve heard some evidence just now?—Yes.

3150. Do you generally agree with the evi- nce given by Mr. Smollett as applying to the rish of Cardross?—Yes, I do with regard to the tter part of Mr. Smollett's evidence about anging the mode of collection and management y inspectors, I very much agree with what he s said; but I cannot see very well how it is be carried out unless you change the mode of spection as well as the mode of collection of e rates; at the same time I decidedly agree ith Mr. Smollett that the sooner the inspectors re relieved of collecting the rates the better, ecause they are not only becoming over bur- ened with the administration of the poor law self, but you are aware that Parliament has id upon us the administration of the Public Health Act of late, and the inspectors to a large xtent throughout Scotland are sanitary in- pectors as well as inspectors of poor, and I think hat the sooner their attention is confined to heir proper duties the better; but my difficulty bout the collection is this; there is no difficulty h the mode which Mr. Smollett has suggested s to a county collector collecting county rates, ut it should be borne in mind that the county ates are entirely collected from property, not rom occupiers; now this applies more particu- rly to the town of Dumbarton, but I dare say hat it may apply, in a large measure, to Bonhill, nd also to the village of Renton, within the arish of Cardross. In the town of Dumbarton, which comprehends the largest portion of the parish, about seven-eighths of the whole parish, he population is pretty dense, and there are workmen employed at iron shipbuilding yards; ow I know from being a proprietor of house property myself that I could not collect many of my rents, that I have to employ a factor for the purpose, and it takes him night and day some- times about the removal times to collect his rents; how much more difficult would it be collect small sums of poor rates such as 6*d.* and 1*s.* 4*d.* from a person who may not be six weeks sometimes in occupancy altogether, or may even run away without paying his rate; you would require a local collector in every district where the popula- tion is at all dense.

Mr. *J. B. Risk*

3151. How does your collector overtake the collection?—I complain that the collection takes up far too much of his time. No doubt it would not tend to decrease the expense of the manage- ment of the poor law if the collection were taken out of his hands, but I think that the time is fast coming when the collection must be sepa- rated from the inspection.

3152. Mr. *Anderson.*] Is it not at the option of the boards at present?—It is, but the boards are so desirous of keeping down the expense that they combine the two offices under one salary, though nominally, by the rules of the Board of Supervision we are bound to have two salaries, one for each office.

3153. *Chairman.*] You said that if such a change were made, separating collection from inspection, you would suggest some alterations in the duties of the inspector, or the mode of conducting those duties. What do you point to; relieving him of the public health duties?—That is one way of doing it; but you would require an officer for the public health alone in that case, and that would involve another salary.

3154. I only want to know whether you think that if the inspector were relieved of the duty of collection there is any other alteration neces- sary?—He would then be better able to over- take the duty and do his duty as inspector under the Public Health Act.

3155. Mr. *Orr Ewing.*] What do you pay him as sanitary inspector?—In the Cardross parish they have not appointed him as sanitary inspec- tor, because the 8th section of the Public Health Act gives a power to parochial boards either to appoint an inspector, or to appoint a person for the purpose of doing a particular piece of work. For instance, if a nuisance were com- plained of, if they do not choose to be at the expense of paying an officer by the year as sani- tary inspector, they are "at liberty to appoint a person" (that is the expression in the Statute) to perform this particular piece of work, and hitherto that is what the parish of Cardross has done.

3156. Have you appointed one now in the village of Renton?—No; there has been nothing done yet. You are aware, perhaps, that there was an attempt to do something in Renton which was thwarted.

Mr. *J. B. Risk.*

25 March 1870.

3157. You have not appointed any sanitary inspector for the village of Renton?—No.

3158. Which is a populous village?—Yes.

3159. And very much requiring sanitary attention?—Yes.

3160. And you were defeated in applying the Act to that village by the proprietors of the property?—Not only the lord of the manor, but all the employers of labour, and every one of the ratepayers, went against the "local authority."

3161. Would you suggest any alteration in the law by which you might have more power to attend to the health of a village such as Renton?—Well, I am not prepared to say that I would make such an Act compulsory exactly, but something should be done.

3162. Would you not vest the Board of Supervision with power to order that certain works should be carried out if it was proved to them that they were absolutely required?—Yes; but who is to prove that? There was a requisition in terms of the Statute, signed by the requisite number, to the local authority, of whom I am one, to have the village of Renton formed into a drainage district, and there was only one person within the proposed district who signed that requisition; the other nine were ratepayers outside of that proposed district of Renton; and the sheriff gave a decision against forming it into a drainage district. In that case you would require to alter the Statute, and to take the appeal to the sheriff out of the way if you gave it to the Board of Supervision.

3163. *Chairman.*] With reference to your difficulty with regard to collection, you were indicating that it would take a great deal of local knowledge to collect, and therefore there might be a difficulty in placing the collection in the hands of a central collector, might not that be obviated if you had all the taxes collected from the landlord, and made him the means of collecting the rates, leaving the landlords to gather the proportion that the occupants had to pay along with the rent?—The answer I give in that case would be a very feeling one; I am a house proprietor myself, and I know the difficulty of getting money from the tenant; we cannot get the rent raised as we like in proportion to the public burden upon us.

3164. If he paid both rent and rates together to the landlord, it would be the same thing in the end?—I am afraid that the proprietor would be expecting a salary for doing public duties.

3165. That would be one means?—That would be one way of doing it certainly; but I do not think it would work well. I agree with Mr. Smollett that, taking a general look of the matter, a county collector might do it, but he would require certainly to have district collectors under him; but upon the whole I think that the expense might be lessened by adopting some such plan.

3166. Now he travels round and collects?—He employs the sheriff's officer now, but the sheriff's officer has very little difficulty in exacting payment from property, because it is there.

3167. Mr. *Orr Ewing.*] The difficulty that you have now is, that occupiers are not assessed for county rates, and the plan suggested would so far increase the burden of collecting the rates?—Yes.

3168. But you remember that Mr. Smollett's idea was that when the county rates were collected for the maintenance of roads, and for education, and so on, there would be no increase of expense in including the poor rate along with that?—I agree with Mr. Smollett, that it would be well to have a number of those rates combined throughout the county. The difficulty is entirely with the small tenants under 4 *l.*, to 5 *l.* and 8 *l.* even. We find that there are well-paid workmen, earning from 20 *s.* up to 40 *s.* a week, who are very often in extreme poverty when a time of depression of trade comes, and it is just as difficult to get a small sum of rate from them as from those in receipt of a less wage.

3169. *Chairman.*] You would only have to extend the limit of exemption to 6 *l.* and under, or any other reasonable limit, and you would get rid of that difficulty?—That is one way; I am not prepared to say that it would work well.

3170. Mr. *Orr Ewing.*] Do you find that workmen in possession of 2 *l.* a week, in times of depression are often so ill off as to be unable to pay the poor rates?—Yes.

3171. That is partly from extravagant habits, in the whisky shop and otherwise?—I am not prepared to say, as some people do, in making broad assertions, that drink is the main cause of pauperism. I would rather say that pauperism tends to a larger consumption of drink. If a working man in the receipt of a pound a week does his best to maintain his family, it must take it all; and when a time of depression comes, until his family have grown up, he is not in a position to lay by much. The cost of living has increased very much, and his money does not go so far as it did 25 years ago. Then when his family grow up, they marry and set up establishments for themselves, or go off from him at all events, and I am sorry to say that many of them do not contribute to the parents' support; and it is principally from that class, I think, that the paupers come. There is nothing for him but the parish after that.

3172. You say that the cost of living has increased very much?—Yes; the cost of many things; butchers' meat, and what we call in Scotland "kitchen."

3173. The working classes consume a very small proportion, comparatively, of butchers' meat?—I do not think that a workman in the works at Dumbarton is properly fed without animal food once a day.

3174. Is not that rather a change in the habits of the people?—Yes.

3175. The great necessaries of life are much cheaper than they used to be, such as meal, bread, tea, and sugar?—Yes; I suspect that a great deal is to be attributed to the general improvidence of the working classes.

3176. And what you may call an improved style of living?—A more extravagant style of living.

3177. Mr. *Crum Ewing.*] In fact, it is a rare thing for a workman with any moderate wages not to get butchers' meat every day, once or twice a day?—Yes, I should think so.

3178. Mr. *McLagan.*] Generally you stated that a workman earning 20 *s.* a week could not lay past anything, that he required it all for his family; how then do workmen live on 15 *s.*?—I do not see how they can lay past anything on that.

3179. But if one earning 20 *s.* cannot lay by anything, how can a man earning 15 *s.* live at all?

l?—I suppose that the labourers with us have 6 *s.*; I do not know how they live very well; ney do live certainly; they live in the very west class of houses for one thing.

3180. Mr. *Crum-Ewing.*] If a man has 20 *s.* week he wishes to get some little luxuries, hich he generally comes to consider as neces-aries?—Yes.

3181. Therefore he requires all his wages, the ame as a man that has 16 *s.*, who cannot get hem?—Perhaps I may be better understood if nstead of saying that he cannot lay past any-hing, I say that he does not.

3182. Mr. *McLagan.*] Does not that depend nore upon the habits of the wife?—A great deal lepends upon that.

3183. A frugal wife of a man earning 10 *s.* or 2 *s.* a week will save more than a wasteful wife if a husband earning 20 *s.* a week?—Certainly.

3184. Therefore the condition of the workmen lepends very much upon the improvidence of the vife, and, in fact, there is a great deal of im-providence in the working classes?—Yes.

3185. *Chairman.*] Do you think that the pre-ent poor law has had any effect in increasing hat improvidence?—No, I cannot say that it nas in my experience.

3186. Do not you think that the knowledge on the part of the poor that it is an absolute right when they fall into destitution in old age to come upon the poor fund when no longer able-bodied, tends to make them spend all they have, and not lay past anything?—It must to a certain extent; I cannot say that I have known instances of the kind.

3187. Has a similar increase of expenditure occurred in your parish of Dumbarton, to that which Mr. Smollett has spoken of in the parish of Bonhill; perhaps you can give us the same figures as Mr. Smollett did?—The cost of regis-tered poor in the year 1859 was 576 *l.*; the same year the cost of the casual poor was 41 *l.*, and the cost of management for that year was 163 *l.*

3188. That, I presume, is simply salaries?—The management comprehends the inspectors' and collectors' salaries, printing, stationery, books, remittances, office rent and taxes, travel-ling expenses, interest on borrowed money, and poorhouse establishment charges.

3189. Do you mean that 163 *l.* includes in-terest on borrowed money?—Interest on bor-rowed moneys is included in the management from the year 1863, when the poorhouse was built; in 1859 it did not include that.

3190. In 1869 what was it?—Probably I had better take a year between, because the poor-house management is included after 1863.

3191. How do your years run?—The assess-ment is laid on in August usually. The ac-counts run from Whit Sunday to Whit Sun-day; Mr. Smollett reminds me that they lay on the assessment in August, on an estimate of what is it is likely to be; the cost of the regis-tered poor for the year ending Whit Sunday 1862, was 853 *l.*; the casual was 82 *l.*; and the cost of management for that year was 169 *l*; then in 1869 the cost of the registered poor was 966 *l.*; the cost of the casual was 108 *l*,, and the cost of the management was 262 *l.*; but that last item includes, as I said before, interest of borrowed money, and the poorhouse establish-ment charges.

3192. Can you take out those items, so that we may have a comparison?—I have not those figures for the whole number of years.

3193. Does the amount of interest and poor-house expenses make up the 100 *l.* addition of expense of management that appears here?—The share of establishment charges in the poor-house effeiring to Dumbarton parish, amounted in the half-year ending 14th of November 1869, to 13 *l.* 14 *s.* 4 *d.*; that is something like 27 *l.* for the year; but this does not mean interest on share of poorhouse debt, only interest of advance from bank until the assessment has been realised.

3194. Is that including interest?—It is dis-tinctly stated here that the interest of the bor-rowed money is included; but I cannot tell how much it was. [*The Witness handed in the following Paper*:—]

Parish of Dumbarton.) Items included in Management in 1859 and in 1869.

1859:	£.	*s.*	*d.*
Salaries	125	–	–
Office rent, coal, and gas	13	–	–
Travelling expenses	3	15	–
Books, stationery, printing, postages, stamps	21	5	–
	£. 163	–	–

1869:	£.	*s.*	*d.*
Salaries	145	–	–
Postages, receipt stamps, remittances, &c.	7	6	1
Office rent, coal, and gas	20	6	1
Printing, advertising, stationery, &c. &c.	12	11	2
Travelling expenses investigating cases	1	15	–
Poorhouse establishment charges	75	1	8
	£. 262	–	–

3195. I want to know the amount of the management?—I will be able to give you an idea of the increase of the cost of management after 1863, and down to this time, by just reading the items. In 1859 it was, as I said, 163 *l.*; in 1860 it was 164 *l.*; in 1861 it was 168 *l.*; in 1862 it was 169 *l.*; in 1863 it was 170 *l.*; in 1864 it was 198 *l.*; then the poorhouse has commenced, and the interest of borrowed money is included in that.

3196. What is it in 1865, then?—In 1865 it is 181 *l.*

3197. That is less than in 1864?—Yes.

3198. It could not be interest of borrowed money that made the difference then?—Yes, it must be, because the note that I have read refers to the whole of the years since 1863. In 1866 it was 201 *l.*; in 1867 it was 217 *l.*; in 1868 it was 388 *l.*; and, in 1869, it was down to 262 *l.* I cannot account for the discrepancy.

3199. From 1863, onwards, you think that the interest is included?—Yes.

3200. What is the cause of this rapid increase in the cost of management?—But I do not admit that there is a large increase; because if you deduct the interest of the money, and the poor-house establishment charges, from 1863 down-wards, you will find that there is very little dif-ference.

3201-2. Can you give us those figures?—Not exactly; but I judge from the note stating that the interest of the borrowed money and those things are included under the head of "cost of management" after 1863, and they must amount to a considerable sum themselves, so that the in-crease of management can be very little.

3203. The increase, from 1863, is nearly 100 *l.*?—Yes.

3204. It is 92 *l.* odd between 1863 and 1869, passing over the exceptional sum in the year 1868,

Mr. *J. B. Risk.*

25 March 1870.

when it was more than double what it was in 1863. I want to know to what may be attributed this great increase. Have you increased the salaries of your inspector, for instance?—This same inspector came to us just about the time that I became chairman of the board, for 90 *l.*; he is now in receipt of 140 *l.*

3205. That would account for a considerable portion of the increase?—Yes.

3206. Mr. *McLagan.*] Had his duties increased proportionally?—Yes; he is doing a great deal more work now.

3207. Perhaps he has been appointed for the sanitary duties?—No; I will give you some idea of his duties. The number of ratepayers in 1859 was 987, and in 1869 there were 1,674.

3208. He is collector also?—Yes.

3209. *Chairman.*] Can you state the population?—The population of Dumbarton parish in 1841 was 3,828, in 1851 it was 4,766, in 1861 it was 6,304, and I see from Oliver & Boyd's Almanack that the estimated population now is 8,253; but I am afraid that last number may include a suburb which is in the parish of Cardross, and I think, therefore, you had better not rely upon it.

3210. Then we will take 1841, 1851, and 1861; will you give us the registered poor from 1859?—The registered poor that were on the roll in 1859 were 120.

3211. Is that the actual number on the roll on any particular day, or the total number of registered poor throughout that year?—This is a "Return of the Number of Registered and Casual Poor, including their Dependents, chargeable to the Parish of Dumbarton, with the Amount expended on them, from 1859 to 1869, both Years inclusive, including Amount for Management, Number of Ratepayers, and Number born in Ireland."

3212. Then that would be total relief during the year?—The registered poor that are on the roll.

3213. But then they are on the roll sometimes two or three times in the year, and others go off; I wanted to know the figures on the 14th of May, just as they are given in the returns of the Board of Supervision?—Those figures are taken, I think, from that Board of Supervision's Report. There were 120 adults on the roll in 1859, and 48 dependents, making a total of 168. In 1860 the adults were 133, the dependents 71, and the total, 204. In 1861 the adults were 138, the dependants 70, and the total, 208; in 1862, the adults were 131, the dependents 76, and the total, 207; in 1863 there were 140 adults, 81 dependents, and a total of 221; 1864, the adults were 136, the dependents 81, and the total, 217; in 1865 the adults were 157, the dependents 109, and the total, 266; in 1866 the adults were 151, the dependents 117, and the total, 268; in 1867 the adults were 161, the dependents 138, and the total, 299; in 1868 the adults were 156, the dependents 175, and the total, 331; and in 1869 the adults were 156, the dependents 138, and the total, 294. The casual poor in 1859 were, adults 73, dependents 60, and total, 133; in 1860 there were 73 adults, 70 dependents, and a total of 143; in 1861 the adults were 87, the dependents 120, and the total, 207; in 1862 the adults were 75, the dependents 91, and the total, 166; in 1863 the adults were 120, the dependents 145, and the total, 265; in 1864 there were 112 adults, 159 dependents, and a total of 271; in 1865 the adults were 128, the dependents 141, and the total, 269; in 1866 the adults were 114, the dependents 147, and the total, 261; in 1867 the adults were 115, the dependents 138, and the total, 253; in 1868 the adults were 125, the dependents 175, and the total, 300; in 1869 the adults were 80, the dependents 110, and the total, 190.

3214. What is the cause of that large increase in 1868?—For one thing, the population has increased.

3215. It dropped again in 1869?—Yes; during the last winter, we have had considerable depression of trade in the town.

3216. In 1868 you had 300, and that is reduced to 190 in 1869. There seems to have been some sudden cause in 1868 which increased the casuals. Do you know at all what that increase is owing to?—That may arise from the depression of trade, and there has been a good deal of sickness.

3217. Taking the registered poor, what is the cause of the great increase in the expenditure; there is no corresponding increase in the number of poor; you have risen from 576 *l.* in 1859, to 966 *l.* in 1869?—There is a considerable increase in the number of registered poor.

3218. Mainly in the dependents?—From 120 adults in 1859, to 156 in 1869.

3219. An increase of 36 adults, and 90 dependents?—Yes. We have certainly a larger proportion of the labouring class in our population now than we had then.

3220. The adults are not increased very much?—No. The dependents have doubled nearly, and the expenditure altogether has nearly doubled. When you have a large influx of labouring population there will be a corresponding increase of dependents as well.

3221. Have your allowances increased. I can give the ratio. The allowances, I think, have not increased. I have no particular statement of them, but from my knowledge of them, and of the business of the board, I think that the allowances are very much the same as what they were; but I can show you the rates of assessment for those years from 1846, after the passing of the Statute, even down to this time.

I must correct my answers to Questions 3214 to 3221 to some extent. Our allowances have increased a little, but the main cause of the increase of expenditure arises from the increased number of the population of the labouring class; owing to the larger number of widows with children chargeable, the husbands dying or becoming disabled from accidents or disease. These remarks also apply to Question No. 3232. If there are 20 on the roll at 1 *s.* per week, and 20 at 8 *s.* per week, each of them counts one pauper, but each of the latter costs eight times as much as each of the former, and the latter class has increased during the term of years referred to.

3222. I was referring just now rather to allowances to the paupers, and I want to know whether this increased expenditure is due in any degree to increased allowances, or to increased cost of provisions, or any other cause, and whether this increasing expenditure represents a better state amongst the paupers in 1859, than there was in 1869?

369?—Well, I have no personal knowledge of he state of matters about the poor before the assing of the Poor Law Act. I had no interest the matter till that time, but from what I have eard and read of their state before the passing of he Act, I have no hesitation in saying that they re better attended to now than they were then.

3223. From 1859 to 1869 the increase in expenditure has been from 576 *l.* to 966 *l.*, an increase of 400 *l.* Does that represent merely the cost arising from an increased number of the people, or does it represent in any degree a better scale of allowances?—Well, I cannot answer that question positively; there is no doubt that, as you have pointed out, the cost of management has, to some extent, been increased during those years.

3224. I am keeping distinct from the management now. You gave me the figures, 576 *l.* for maintenance of registered poor in 1859, and 966 *l.* in 1869, that is a difference of 400 *l.* between 1859 and 1869, in maintenance of the poor?—Yes.

3225. Is that entirely due to the increase of the number of paupers and their dependents, or are your weekly allowances in outdoor relief and otherwise, increased?—My impression is that the amount of allowances is very much the same as it was in 1859.

3226. Mr. *Orr Ewing.*] But the number that you were relieving in 1859 was only 168, taking the adults and dependents, whereas in 1869 it was 294?—Yes, that will of itself account for it to a large extent.

3227. You stated, I think, that you had a column showing the number of paupers who were born in Ireland?—Yes.

3228. Will you state what the number is?—This of course goes as far back showing their birth as the Board of Supervision reports go. The total number of registered and casual poor for 1869 was 484, and of these 187 were born in Ireland.

3229. Have you 1868?—Yes, the total number of registered and causual poor in 1868 was 631, and of those 198 were born in Ireland. In 1867 the total was 552, and the number born in Ireland was 173.

3230. Then it appears that above one-third of your pauper class belong to Ireland?—In 1868 it is nearly a-half.

3231. But taking the average of the three years that you have given us, it is fully one-third?—Yes.

3232. *Chairman.*] And taking the casual poor, there is also a serious discrepancy between the increase of the number relieved, and of the cost; in 1859 the number relieved was 133, and the cost 41 *l.*; in 1869 the number relieved was 190, and the cost 108 *l.*; so that an increase of only 57 upon 133, has caused an increase of more than double the cost?—Yes.

3233. What does that cost arise from?—I cannot answer that question.

3234. Mr. *Orr Ewing.*] Do you frequently remove Irish people to their place of birth?—No, very seldom.

3335. You found the expense considerable?—Yes.

3236. And they are very apt to return when you send them back?—Yes; the expense is considerable, and we have to send an inspector along with them.

3237. Mr. *Crum-Ewing.*] Have you had any instances of their returning?—Yes; but I have had a few instances only; it is comparatively few that we send, indeed very few; we have only had five removals to Ireland, of those admitted to the poorhouse belonging to the parish of Dumbarton; there were 304 who accepted the offer of the poorhouse, and of these only five were removed to Ireland.

3238. Mr. *McLagan.*] You say that one-third of the paupers have been born in Ireland; can you tell us the proportion of the population of Dumbarton that are Irish?—No, but it must be a very considerable number.

3239. Would it be one-third of the population?—Yes, fully that; almost all the labourers in the ship-building yards are Irish.

3240. Mr. *Orr Ewing.*] Do you find a disinclination on the part of the managers of the poor to send paupers into the combination poorhouse?—I hold very strongly the opinion that the poorhouse is not made use of in any degree compared with what it should be.

3241. You agree with Mr. Smollett in the evidence which he gave in that respect?—Yes.

3242. And do you agree with the remedy that he suggests as to the constitution of the parochial board?—Yes; I think that the constitution of the parochial board is defective, and that it might be remedied in the way that he suggests.

3243. *Chairman.*] Is your parish entirely burghal?—I suppose that about a fifth may be landward.

3244. It is a mixed parish?—Yes.

3245. Mr. *Orr Ewing.*] Cardross is also a mixed parish?—Yes; the constitution of the parochial board I consider very defective in such a parish as ours, because, as Mr. Smollett said, there are people who are members of the board and get into the committee of management, who have a direct interest in some cases in giving out-door relief.

3246. Mr. *Crum-Ewing.*] You are speaking of Dumbarton?—I am speaking of such parishes generally over the country; I have heard the same allegation against boards in other parishes similarly situated.

3247. Mr. *Orr Ewing.*] And do you think that it would be an improvement that the parochial board or the board of guardians should be elected by the ratepayers and heritors, but that the parties so elected should have a certain qualification?—Yes; I think that the guardians ought to have a certain qualification.

3248. Have you made up your mind what that qualification should be?—I have not considered it so minutely as that; I know that I have heard the same thing as Mr. Smollett mentioned, that in the Barony parish of Glasgow the qualification was considered too low; but the value of property in Glasgow is very much more than it is in such a parish as Dumbarton.

3249. *Chairman.*] £. 50 would be too high in your parish?—I should like to see a board of guardians in such parishes as ours with a qualification of not less than 50 *l.*, because the law would be more intelligently administered.

3250. Mr. *Orr Ewing.*] You mean by 50 *l.* the occupier of premises valued at 50 *l.*?—Whether occupier or proprietor, if he pays rates upon minimum valuation of 50 *l.* he should be entitled to be elected a member of the board of guardians.

Mr. *J. B. Risk.*
25 March 1870.

3251. But do not you think that a person in the possession of property to the extent of 15 *l.* or 20 *l.* holds a better position in society, and is more independent, and more unlikely to come upon the parochial board, or to have relations on the parochial board, than an occupier of 50 *l.*?—No, I do not see that; at all events I should like to simplify the matter, and make the qualification the payment of rates.

3252. You would make no distinction between owners and occupants as to valuation?—The heritor or the occupier, I meant.

3253. *Chairman.*] You would make the contribution of a certain sum to the relief of the poor the basis of the qualification?—Yes, it comes to that practically; I think that any man paying rates upon 50 *l.* a year, whether heritor or occupier, as a minimum valuation, ought to be eligible as one of the guardians of the poor.

I think it right to notice with reference to questions from 3246 to 3253 inclusive, that the law at present is in a very anomalous state; joint proprietors of heritages are not, in virtue of their property, members of the board; and tenants, however valuable their occupancy may be, cannot be members of the board unless they are elected by the ratepayers who are not heritors of 20 *l.* or upwards.

3254. What is your classification in Dumbarton; is it similar to Bonhill; do the tenant farmers pay only on one-fourth?—Yes, the tenant farmers pay only on one-fourth, but we give deductions.

3255. Very much the same as at Bonhill?—No; the deductions on house property at Dumbarton are only 10 per cent., on land 2½ per cent., and public works 15 per cent.

3256. You deduct equally on land from the owner and the occupier?—We must.

3257. And then the tenant farmer pays upon one-fourth of his rent, subject to the deduction which you allow?—Yes.

3258. So that if a tenant farmer pays 100 *l.* a year, he only pays his rate on 25 *l.*?—Yes.

3259. And if you made a 50 *l.* payment of rate the qualification, you would therefore put it very high upon the tenant farmer, and you would not make a very fair distribution, would you?—We have very few tenant farmers in our parish.

3260. Mr. *Orr Ewing.*] Do not you think that you would throw the management of the poor very frequently, in such districts as you are acquainted with, Dumbarton, Bonhill, and Cardross, entirely into the hands of the occupiers of property, rather than owners, if you were to make 50 *l.* occupancy or heritage the qualification for admitting gentlemen to manage the board?—You must remember that I have not decidedly made up my mind that 50 *l.* should be the thing at all; but I should like to see the board made as intelligent as possible, and I do not see how else that can be done; and I do not see how the poorhouse test is to be applied, unless you have such a board to apply it quite independently of such feelings as I have mentioned.

3261. *Chairman.*] Do you think that the more intelligent people, such as you refer to, would be at all less disposed to treat the paupers satisfactorily than the present managers?—No, certainly not. I beg it to be distinctly understood that I do not insist upon the figure 50 *l.*

3262. Would you think 50 *l.* better than the present qualification?—Yes.

3263. Mr. *Crum-Ewing.*] What is your opinion as regards giving a discretionary power to parochial boards to give assistance to workmen in extreme cases, such as a great stagnation of trade, when they cannot get work, though they are able-bodied?—I think that there should be some way of relieving such cases, but it should only be in such circumstances of depression of trade when they are actually out of work and still able-bodied. But I would hedge it round in such a way that they really could not consider that they were entitled to demand it from the parochial board.

3264. But you are of opinion that a discretionary power might with advantage be given to a parochial board?—On the plan that Mr. Smollett mentioned in his evidence; he and I have been talking over these matters together, and we seem to be very much at one upon the matter, that in such a case of emergency the town council of a burgh like Dumbarton, and the parochial board, are to meet and consider the state of the town, and if they were of opinion that the time had come for giving some relief to able-bodied men who were unemployed, they should memorialise either the Lord Advocate or the Home Secretary; I would object to leave that in the power of the Board of Supervision, because I am very desirous of keeping away from the mind of the poor so situated, that they have any title to demand it from the guardians of the poor; and I consider the Board of Supervision a part of the poor law management, so that I would like to have that sanction given by some official extraneous to the poor law administration altogether.

3265. Mr. *Orr Ewing.*] You would like it to be some member of the executive?—Yes; Mr. Smollett mentioned to me that probably the Lord Advocate might be objectionable, inasmuch as many people think that he has too much to do otherwise.

3266. You think that the Home Secretary would be a good official in whose hands to leave it?—Yes.

3267. Have you had much intercourse with the Board of Supervision?—I have.

3268. Has it been pleasing and satisfactory?—Very much so; I think that the administration of the poor law by parochial boards would not be so satisfactorily carried on without the Board of Supervision as it is at present.

3269. Would you extend its jurisdiction so as to give it the power of settling all disputed settlements, and also giving it the power, instead of the sheriff, to decide what pauper was entitled to relief?—I would take away the power of appeal of the pauper to the sheriff entirely, because I am afraid that the sheriffs, as a rule, have just got into the way of ordering relief on the statement of facts brought by the pauper into which they make no inquiry.

3270. They take it for granted that no person would make application for relief unless he required it, and therefore they give the decision in his favour even though against the decision of the parochial board, who are more conversant with the circumstances of the man than the sheriff is?—Yes.

3271. Mr. *McLagan.*] Does not the sheriff order the inspector of the poor to reply to the pleadings

pleadings of the pauper?—I rather think that an order for relief is given. Of course we can meet that by giving an offer of the poorhouse, which is very often refused by the pauper. The offer of the poorhouse is such relief as the sheriff cannot ignore.

3272. *Chairman.*] It is a sufficient compliance with the sheriff's order?—Yes.

3273. Mr. *Orr Ewing.*] You have not answered the question whether you would give the Board of Supervision the power of settling all disputed cases of settlement?—I would like very much to see one member of the Board of Supervision who would turn his attention to these matters made final arbiter. In fact, very frequently in the parish of Dumbarton and in the parish of Cardross we make up a case to submit to the secretary of the Board of Supervision.

3274. And you abide by his decision?—Yes.

3275. So that you, practically, carry out now what you would like to see made law?—Yes; I should like if one of the sheriffs or the three sheriffs were constituted a board to settle these cases, because there is an idea that a sheriff is a better appeal than a mere secretary.

3276. I suppose that you are now aiming at the desirability of removing the members of the Board of Supervision who are only members *ex officio*?—Yes; I do not see the use of the Lord Provost of Edinburgh or the Lord Provost of Glasgow being on that board.

3277. *Chairman.*] Do you see any use in unpaid members travelling from Perthshire to attend to form a quorum; would it not be better to restrict it to the chairman, and the gentlemen always attending?—I have been always an advocate for working members; but Mr. Smythe when he does attend, is a very useful member.

3278. Mr. *Orr Ewing.*] It might be desirable to have gentlemen not professional men on the board; but would you think it well that they should be paid when they did attend, rather than have nothing for their services?—Yes; that would tend to increase the expense of the board considerably. I have an idea that the principle on which, as Sir John M'Neill mentioned, the Board of Supervision was originally constituted, was a good one, representing various interests in the country; but now that the work has been carried on for such a length of time, a smaller board might do.

3279. *Chairman.*] Probably the representative element was desirable on the first constitution, so as to bring to bear the feelings of the various parts of the country on the board, but now that necessity is superseded from the practice that has obtained, and if you had simply the paid members to do the work, it would be better carried on?—Yes; I was going to read the rates of assessment to you. In 1846-47, it was a half-year's assessment; that was after the poor law came into force.

3280. You had no legal assessment before?—I cannot speak to that. The assessment for that year (as for all other years) was one-half made on owners, and one-half on occupants, 7½ *d.* on each, giving a total of 1 *s.* 3 *d.*; in 1847-48, it was 7½ *d.* on the owner, and on the tenant 11 *d.*, 1 *s.* 6½ *d.* in all; in 1848-49, it was 9 *d.* on the owner, and 1 *s.* 1 *d.* on the tenant, the total being 1 *s.* 10 *d.*

3281. Was there a classification at these times?—I think so. I cannot speak positively. I know that it was on means and substance for a year or two in Dumbarton, but I cannot remember what years those were; it was soon changed to rental. In 1849-50 it was 8 *d.* on owners, and 11½ *d.* on tenants, giving a total of 1 *s.* 7½ *d.* I want to show you what I believe to be the effect of the poorhouse on our rates. We were very low in 1857-58, and 1858-59 we were as low as 5½ *d.* on the owner, and 6 *d.* on the tenant. In 1859–60 it was 7½ *d.* and 8½ *d.* respectively, and in 1860-61 it was 6½ *d.* and 7 *d.* We have been gradually getting up, in fact, they were reduced rather low. There was a desire in those years to bear as lightly as possible on the community, and they found that they rather went into debt, and the poundage had to be increased for a year or two after that. But in 1860-61 it was 6½ *d.* and 7 *d.* In 1861–62 it was 7 *d.* and 8 *d*; in 1862–63 it was 9½ *d.* and 10 *d.*, in 1863-64 it was the same, in 1864-65 the same, in 1865–66 the same, in 1866-67 the same, in 1867–68 the same; in 1868–69 it was 8½ *d.* and 9 *d.*, which was a penny off each; and in 1869–70 the same, 8½ *d.* and 9 *d.*; showing that since Whitsunday 1863, this parish have paid in liquidation of the poorhouse debt (exclusive of the management and maintenance charges of the house) the sum of 1,299 *l.* 2 *s.* 3 *d.*, which have been paid out of the above rates, and which may be calculated to amount to 3 *d.* per £. of the total rate. I can attribute the reduction of the rate to nothing else but the operation of the poorhouse test.

3282. Even while you have had no very stringent application of that test?—Yes.

3283. The mere fact of there being that test in use has had that effect?—I can attribute the decrease to nothing else.

3284. Mr. *Orr Ewing.*] The saving which you have made in the support of the poor during these years, has gone to meet your share of the expense of building the combination poorhouse?—Yes.

3285. *Chairman.*] How many billets have you in that combination poorhouse?—Our parish has 25, and some lunatic billets besides.

3286. How many paupers have you in it?—I cannot give you the exact number that our parish has had for each year since the poorhouse was opened, but since December 1865, the poorhouse has been offered to 436 paupers; the offer was accepted by 304, and refused by 132.

3287. Are those 25 billets fully occupied now?—No, we have just 11 in the house altogether now, adults and children; we had six lunatics in 1859, and 13 orphans or deserted children; in 1862, we had four lunatics, and 14 children; in 1865 we had six lunatics and 27 children; in 1868 we had five lunatics and 22 children; and in 1869 we had five lunatics and 25 children.

3288. Do you class your children with the lunatics?—"Orphan or deserted children."

3289. Do you keep these children in the poorhouse?—Yes, with mothers; all on the roll for any length of time are boarded out; the number of paupers admitted into the poorhouse was 304; I will tell you how they were disposed of: left of their own accord, 165; those transferred to other parishes, 59; I suppose that it would be after the settlement was ascertained that those were transferred; died, 30; admitted to outdoor roll, 19; children sent to service, 6; children boarded out, 4; absconded, 5; removed to Ireland, 5; still in the house, 11.

Mr. *J. B. Risk.*

25 March 1870.

3290. You do not board out any large proportion of children?—We have not very many children.

3291. Mr. *Orr Ewing.*] In your combination poorhouse you have got billets for 160?—We have got billets for 160, and there are 40 lunatic billets besides.

3292. And on the first of July 1868 the number of billets occupied was 59?—The 304 that I have mentioned is the number of those who have passed through the poorhouse in those years since 1865; but they were not as many as were in the house at any one day; we have just 11 at present in the house; there is an average throughout the year in the house of from 90 to 100.

3293. *Chairman.*] Practically, even with the loose way in which you apply the poorhouse test, you have got rid of one-fourth of the paupers who applied?—Yes, more than that; the proportion is 304 accepted to 132 refused.

3294. What became of these last; how did they maintain themselves?—I cannot tell.

3295. Have you experienced any evils from the system of granting mandates?—I may say that practically they are not used at all in the parish of Dumbarton; but I have seen their use very frequently in the parish of Cardross; I certainly would desire to get quit of them; but if such an alteration of the constitution of the board were made as we have spoken of, that would remove the difficulty.

3296. What is the number of the members of your board in Dumbarton?—I cannot tell the number exactly of the members of the board; it must be fully 200; but they elect a committee of management.

3297. How many does that committee consist of?—Sixteen; I have seen it as high as 25; but for several years it has been 16 only.

3298. How many elected members of the board have you?—Four.

3299. Are those all put on the committee of management?—Not this year; they have been sometimes.

3300. Is that committee elected annually?—Yes.

3301. And is the minister a member of the board?—He is a member of the board, and also the committee of management.

3302. Is there any other point of importance that you wish to lay before the committee?—I think it right to say, as to the principle of rating that there is some property which was alluded to in Mr. Smollett's examination, which escaped altogether. I think that it would be only fair that bondholders on heritable property should pay their share of poorrate.

3303. That is to say, you would allow the owner of bonded property to deduct from the bondholders interest his share of the rate; you would not make the proprietor and the bondholder pay on the same money?—No; I think that the proprietor should be relieved to the extent of his borrowed money.

3304. Is it found a grievance on the proprietors of small house property?—I do not know that their attention has been directed to that point, but it is not fair. Then, too, the property held in ships is not chargeable to poor rates.

3305. They would take the ships in Greenock by keeping up means and substance?—Greenock is a peculiar parish; the only one, I think, in Scotland that continues means and substance. Then, too, I do not think that bank stock pays rate; and I am a superior myself, and my feu duties do not pay.

3306. Do you think they should?—I think it would be only fair.

3307. In short, you would wish an approximation to means and substance, if a satisfactory machinery could be obtained?—It is the invidious nature of the tax which is the objection.

3308. If that could be avoided by some means you think that that would be the proper way of raising the tax?—It would be more just.

(*Tables were handed in,* vide *Appendix.*)

Tuesday, 29th March 1870.

MEMBERS PRESENT:

Mr. Anderson.
Sir Robert Anstruther.
Mr. Armitstead.
Mr. Cameron.
Sir Edward Colebrooke.
Mr. Craufurd.
Mr. Ellice.
Mr. Orr Ewing.
Mr. John Hamilton.
Mr. Mackintosh.
Mr. M'Lagan.
Mr. Arthur Peel.
Sir David Wedderburn.

EDWARD HENRY JOHN CRAUFURD, Esq., in the Chair.

The Reverend Bernard Tracy, called in; and Examined.

Rev. *B. Tracy.*

29 March 1870.

3309. *Chairman.*] You are the Roman Catholic clergyman at Pollockshaws, near Glasgow?—Yes.

3310. You have seen the evidence given by Mr. Rigg before this Committee, a short time ago?—Yes.

3311. With regard to his estimate of the Roman Catholic population of Scotland, do you agree with the figures given by Mr. Rigg?—Yes, I can support them, if necessary.

3312. He gave us the number of Roman Catholic births in the year, and then multiplied them by a certain figure; do you think that that was a fair mode of arriving at the amount of the Roman Catholic population?—It is the ordinary mode, and I think it fairly represents it.

3313. Could you give us the number of marriages, in addition to the births?—I can; I can give you the number of marriages for the year 1866, as stated by the Registrar General, of the different sects or denominations in Scotland, and from that you will see Mr. Rigg's proportions borne out. He says, "Of the 23,688 marriages registered in Scotland during the year" (that is 1866) "10,392 were contracted according to the rites of the Established Church; 5,570. according to those of the Free Church; 3,385, according to those of the United Presbyterian Church; 2,259, according to those of the Roman Catholic Church; 516, according to those of the Episcopalian Church, and 1,483, according to the rites of the many small religious denominations.

3314. Those figures give the relative proportions?—Yes; and according to the proportions there, the estimate made by Mr. Rigg is completely borne out; the births to the whole population gives a multiple of 29, nearly 25 being the figure which Mr. Rigg adopted for the Catholic baptisms.

3315. You say that multiplying the births by 29 would be a nearer approximation to the real amount of the population?—I would scarcely venture to say so; but I would say that the marriages would bear us out if we adopted a higher multiple than 25.

3316. And you think that 25 is a safe number to multiply by?—Yes, a very safe multiple; in Glasgow, in 1857, Dr. Strang multiplied the Catholic baptisms by 24·7 and found the population to be 105,000 at that time.

3317. Have you any figures to give us the proportion of paupers among the Roman Catholic population?—I have. The inspector of the City parish, Glasgow, kindly furnished me with the following the other day: they include all the paupers of that parish, and perhaps I had better read them all, that the Committee may understand the proportion of them. We have 426 children boarded out, of whom 125 are Roman Catholic; we have 75 in industrial schools, 29 of whom are Roman Catholic; two children in blind asylums, one being Catholic; two in deaf and dumb schools, one of whom is a Catholic. That gives a total, 505 children in this out-door department of the board, of whom 156 are Roman Catholic. And now, going to the poorhouse department, we have 1,588 inmates in the poorhouse, of whom 450 are Roman Catholics; of these 1,253 are 15 years of age and upwards, and of that class 330 are Catholics. There are 335 under 15 years of age, 120 of whom are Catholics. The orphan and deserted Roman Catholic children in the house are 29; the rest are boarded out. The Roman Catholic children in the poorhouse with parents are 91. There are four orphan and deserted Roman Catholic children in the poorhouse claimed against other parishes, in whose case the liability has not been finally determined; and of 335 children in the poorhouse, 137 are under five years of age.

3318. These are all children that are kept in the poorhouse?—Yes; and 198 of them are between five and 15 years of age. I find from the number of the population of the Barony parish, and the proportion of this population to that of the City, as well as from the number of the children stated respectively by the respective chairmen here last Session, that the number of the paupers, Protestant and Catholic, should be a seventh more in the Barony in all respects; I asked the statistics from the Barony Board, but they declined to give them.

3319. You have not those statistics?—No; but I have taken the population and the statements given here last year by the chairmen of the

Rev. *B. Tracy.*

29 March 1870.

the respective boards and Mr. Beattie the inspector of the Barony, and also from the last Report of the Board of Supervision, and I find that the Catholics should be about a seventh more there than they are in the Glasgow parish, and that the population is in all respects similar, so far as Irish and Catholics are concerned.

3320. That is merely your estimate from the proportion to the population?– Yes; I venture to say that it is very accurate. Then I can give you an analysed statement of the poor in Pollockshaws, which is adjoining Glasgow. There are ten orphans and deserted children of Catholic parents who are boarded out. There are three orphans and deserted children of Roman Catholic parents who are boarded in the poorhouse. There are two children of a Roman Catholic parent paid for in a certified industrial Roman Catholic school. There are 21 orphan and deserted children of Protestant parents chargeable to the board. There are 246 paupers at present chargeable to the board, exclusive of orphans and deserted children, 47 of whom are Irish Protestants, 50 Irish Catholics, 143 Scotch Protestants, six Scotch Catholics; making altogether the number of 246.

3321. What are these Scotch Catholics; do they belong to the parish itself?—They belong to the parish; they are on the roll of registered poor. If you will permit me, I will point out that there are 47 Irish Protestants anent 50 Irish Catholics. It is commonly understood that the Irish paupers are all Roman Catholics. I wish to say that only about half of them are Catholics.

3322. That is in your parish?—Yes.

3323. Is that a proportion that we may assume to be general throughout Scotland of the Irish population?—I think so; especially in Glasgow; in the whole of the west.

3324. Are these Scotch Catholics whom you have mentioned, children born of Scotch parents, or are they descendants of Irish Catholics that have come over?—They are descendants of both Irish and Scotch.

3325. Have you the figures for Greenock?—I have the figures of the Greenock poorhouse. On the 13th of February last there were 60 Catholics there, including 13 in the lunatic wards; and there were 28 Catholic children boarded out by the Greenock Board at that date. there were of all kinds 156 inmates on the 1st of January 1869; and I find the proportion of Irish poor, the registered poor, not including the dependents, to the Scotch all over Scotland to be between a fifth and a sixth of the whole.

3326. Have you taken those figures from the Report of the Board of Supervision?—I took that list from the Report of the Board of Supervision.

3327. It has been stated to us that the proportion is much larger in the west, for instance in Paisley; if I recollect right, it was stated to us that while the Irish constituted 11 per cent. of the population, they constituted 33 per cent. of the paupers; can you speak to those figures at all as to whether you think they are correct?—I do not question that they constitute 33 per cent. of the applicants, but they do not constitute more than 20 per cent. of the recipients of relief. I think that that 33 per cent. is a deceiving estimate; for the Irish apply, but they are denied relief, and they are not on the roll; in other words, all the Irish applicants do not receive relief.

3328. Mr. *Ellice.*] You have no observation or complaint to make in that respect?—No; I just wished to state the figures.

3329. *Chairman.*] You merely mean that you qualify the figures which I mentioned to you just now, by saying they do not apply to the paupers actually in receipt of relief, but rather to the number who apply for relief?—Just so.

3330. Still you think the fact is that the proportion of paupers amongst the Irish is considerably greater than it is in the rest of the population?—It is greater, I should think, in Paisley. Here are the figures taken from the Report of the Paisley Board, in the middle of last February. The number of applications for relief has been 865. Of these, 564 were born in Scotland, 280 in Ireland, 16 in England, and five abroad. Then we go down to the list of admissions: of the 365 admitted, 286 were born in Scotland and 69 in Ireland. The proportion diminishes there.

3331. That only distinguishes according to birth; it does not point out the total number of Irish relieved?—In the parlance of the Board, "Irish" are those born in Ireland.

3332. But there are a good many Irish who have settled, and whose children come upon the board; does that apply to the poorhouse only, or does it apply to the out-door relief as well?—This applies only to the house.

3333. Then that does not indicate the total amount of relief?—It indicates the number of those that are accepted upon the roll, of Irish and of Scotch.

3334. No; only those that are accepted on the roll, and go to the poorhouse; but there are a great number that are accepted on the roll, and that are relieved out of doors; so that those figures would be incomplete?—I should hold that they are pretty complete as an index of the number on the roll; because if they refused the poorhouse they are not looked upon as on the roll; technically they are, but they are not looked upon as being on the roll.

3335. You assume that the proportion in the poorhouse would be an index to the proportion of those relieved out of doors?—Yes. My reason for that is simply this, that it is not a favour to get in-door relief, and they would not favour the Irish, I should think, by giving them out-door relief in preference to their neighbours.

3336. What are the points to which you wish to direct our attention, either in the law or in the administration of the law, as affecting the Roman Catholics?—I wish to say a few words, and to offer a few suggestions on the administration of the Board of Supervision, then upon the poorhouses, upon the Law of Settlement, and upon the treatment of Catholics generally.

3337. We will take the Board of Supervision first; what observations have you to make on the Board of Supervision?—If I may be permitted to state my objections in the words of the Catholic clergy of Edinburgh and Leith in 1862, they hold good still. This is their charge in the petition to Parliament in 1862: "That your petitioners feel deeply aggrieved that hundreds of orphans and helpless children of their faith should be deprived of the protection of the law, and placed at the mercy of a board which, while publishing rules and regulations in their favour, announces that these may be violated with impunity,

unity, and connives at and co-operates with the violation." This charge has been made in every petition that has been sent to Parliament by the Catholics of the east and west of Scotland for the last 10 years.

3338. That was in 1862; has there been no change in the last 10 years?—We have found a slight change for the better, but it is not sufficient to meet our complaints.

3339. Then you do not agree with the observations made by Mr. Rigg on that head?—So far as Mr. Rigg said that the Board of Supervision is composed of gentlemen of honour and integrity, I agree with him; but I believe that those gentlemen have no means of being informed properly of the treatment of our people in the respective local boards.

3340. Can you give us instances?—Yes, I can adduce some instances; in September last I complained that an inspector refused relief to an orphan child in my parish, and I asked the Board of Supervision to investigate the complaint. The Board, after over a month's delay, sent down a general visiting officer, who reported that this child was not an object of parochial relief, because it was in a lodging house where its mother left it before she was taken to the infirmary where she died; and the child is being brought up by the Protestant lodging mistress in the Protestant faith, while it was acknowledged by the Board of Supervision and by the parochial board that her parents were both Catholics.

3341. Mr. *Armitstead.*] Did the child's mother desire that the child should be removed from the lodgings?—No.

3342. The mother had placed it there?—The child was lodging there.

3343. Mr. *Ellice.*] How came you to claim on behalf of the child, as a pauper?—In this way; the mother, when dying, left a written request, signed, that I should take charge of the child; I asked the maternal grandfather of the child to go to the inspector with a Catholic woman that was interested in the child, the woman to go in my name, and he in his own name, and to say that I had this written document, and to ask relief; the inspector refused relief; I sent back to say that he was to give a line of refusal, and he refused to give a line of refusal.

3344. Was the child in want of relief?—It was in want of Catholic education and training.

3345. But was it in want of relief as far as its bodily wants were concerned?—I had no means of knowing; it was in a wretchedly poor house.

3346. But not in a public poorhouse?—No; in a wretched lodging-house, I mean.

3347. Mr. *Cameron.*] Supposing that the child had not been a Roman Catholic, would it have been an object of relief?—I should say so, because the people are very poor.

3348. Mr. *Armitstead.*] Who paid for the maintenance of the child?—Our people think that some society paid for it, but of course we have no means of knowing.

3349. Mr. *Ellice.*] You said just now that your complaint was, that the Board of Supervision was so composed, that it could not arrive at the truth of cases; now, according to your own statement, in this particular case they sent an inspector down to inquire into it?—They did, to inquire into it with a number of other cases.

3350. What other means could they have taken to arrive at the truth of any complaint that was made?—That would come under my suggestions; I would suggest that a member of the board should sit occasionally with our local board, and see the *modus agendi*, and give suggestions to the local board.

3351. Do you know as a fact that no such superintendent or missionary from the Board of Supervision does sit with these parochial boards occasionally?—I have never heard of any; I was myself a member of a parochial board, and we have never had a representative from the Board of Supervision during my time on the board.

3352. What remedy would you propose for that; do I rightly understand you that the remedy you propose would be that somebody authorised by the Board of Supervision should sit periodically with the local board?—That would be one remedy.

3353. What is another?—I would suggest as another remedy, that a Catholic general inspector should be appointed to look after the interests of the Roman Catholic orphan and deserted children particularly.

3354. Mr. *Cameron.*] Do you mean in your own parish or throughout Scotland?—Throughout Scotland.

3355. Would you have an inspector appointed in a district where there are few Catholics?—He would have little to do in some quarters, but more in others; he would be an inspector connected with the Board of Supervision, as a visiting officer is; but he would visit those parts particularly where there are most of our people.

3355.* You would suggest a sort of travelling inspector?—Yes.

3356. Mr. *Anderson.*] About the particular case which you have mentioned, had the child any claim on the people with whom it was lodging?—Not the slightest.

3357. The mother died, as I understand, in the infirmary?—Yes.

3358. Whom else had the child any claim upon?—It had a claim upon no person but the grandfather.

3359. Then did the inspector who came from the Board of Supervision state any reasons why it was not an object of relief?—Because the lodging mistress did not apply.

3360. *Chairman.*] The lodging mistress was willing to keep the child without any relief?—Yes. My complaint is, that Catholic education for a child of Catholic parents being recognised by the Board of Supervision and by the law as part of relief, the child was getting inadequate relief.

3361. Mr. *Ellice.*] But then, as I understand you, it was never under the authority of the Board of Supervision; it had actually never been put upon the roll of paupers. Did you apply to the sheriff?—I did.

3362. And what was the finding of the sheriff?—The sheriff did not consider the case; he said that the application was informal. It was rather the grandfather of the child that applied under my direction.

3363. Then, having found that your application was informal, did you repeat it in a more formal manner?—No; I then went to the inspector.

3364. But you are aware that the first step in order to appeal against the inspector, and to put a pauper on the roll, is by application to the sheriff?—It is.

3365. What was your reason for not again applying to the sheriff in a formal manner and having

Rev. *B. Tracy.*

29 March 1870.

having a proper deliverance from the sheriff on the subject?—The sheriff will not entertain any complaint unless it is accompanied by a line of refusal, which line of refusal the inspector refused to give, hence my report to the Board of Supervision.

3366. Mr. *Anderson.*] In fact, you wanted to throw the burden of keeping this child on the poor-rates?—Yes.

3367. And the authorities of the parochial board found that other people were willing to keep it without imposing any burden on the rates?—Yes, without giving education.

3368. *Chairman.*] Will you give the name of the case?—Margaret M'Loughlin.

3369. Mr. *Ellice.*] I suppose you wanted to get, in fact, what you thought your legitimate rights over the child, through the instrumentality of the Board of Supervision?—Yes.

3370. *Chairman.*] Do I rightly understand you, that, having made an application to the sheriff which he refused as informal, that informality was the absence of a line from the inspector?—I did not know the reason of the informality; the sheriff did not state it, but I thought that through the inspector was my only course, and if he refused to look after the child he would give me a line of refusal.

3371. But you say that the sheriff refused the application because it was informal?—Yes.

3372. Did you endeavour to ascertain what the informality was?—I did not; I can produce the sheriff's letter.

3373. Does it state the informality?—It just says that it was informal, that is all.

3374. Why did you not endeavour to ascertain what the informality was?—The reason was that a lawyer suggested to me that the Court of Session would be the proper court, which court I was not able to go to.

3375. Then, practically, you failed to get this child relieved because you did not take the proper course for getting it?—Because I did not take a course morally impossible for me to take.

3376. You ascertained that the application was informal; that was a notice to you that if you had made the application in a proper form it would have been entertained and dealt with; you did not take the trouble to make an inquiry to enable you to make the application in a proper way?—I did; I inquired of a lawyer, who told me that the Court of Session would be the course.

3377. You did not apply to the sheriff to know what the informality was?—No, but I applied to a lawyer who knew him well, and who gave me that opinion.

3378. Are you aware that that opinion is not according to law?—I am not aware of that.

3379. Are you not aware that the law is this, that if a pauper is refused relief, he can only get on to the roll by getting an order from the sheriff, and that if that order is refused, or not dealt with properly, then you can go to the Board of Supervision, and the Board of Supervision have power to call for an increase of the allowance, and that if that increase is not satisfactory, then if they give consent you may go to the Court of Session; that you cannot go to the Court of Session except by going through the Board of Supervision after you have got the sheriff to make an order?—I know that is the course.

3380. Then you did not take the course to get the sheriff to make an order, although you were informed of the course to take?—I took the step. I sent to the inspector for a line of refusal, knowing that the sheriff would not entertain any application for relief without a line of refusal. My complaint is, that the inspector refused that line of refusal which by law he was bound to give under the severest penalty.

3381. Mr. *Anderson.*] Was he bound to give it to you?—To the applicant?

3382. To any applicant that chose to apply for it?—Yes.

3383. Only to the guardian of the child, I presume?—I was the guardian, because I was appointed by the mother, when dying, in the presence of witnesses; I have a document which I can produce, showing that that is the case.

3384. Were you willing to undertake the keep of that child?—I cannot say that exactly; I suppose I might have looked after her religious training, whoever would keep her.

3385. *Chairman.*] Was any ground stated by the inspector for refusing to give you this line?—The ground stated was that the person with whom the child resided had not applied.

3386. Then did the person with whom the child resided apply?—No; she is not a Roman Catholic, but a Protestant.

3387. Then, in fact, it comes to this: that the proper application was not made, and the relief was refused simply because the proper steps were not taken to obtain the means of getting the sheriff's order?—The relief was refused; I do not know what the reasons were for the refusal of relief.

3388. You stated just now that the reason which the inspector stated for refusing to give this line was, that the proper person had not made the application?—I beg your pardon; I thought you meant the Board of Supervision when you asked that question.

3389. You first went to the sheriff and the sheriff refused to entertain it, and then you applied to the inspector for a line, which would enable you to bring the thing formally before the sheriff?—Just so.

3390. And the inspector refused that line on the ground that the application for that document had not been made by the proper party?—He did not allege any ground.

3391. Did the inspector assign any reason for refusing the line?—He assigned no reason whatever.

3392. And then it was that you communicated with the Board of Supervision, and the Board of Supervision sent down a visiting officer?—Yes.

3393. Was that Mr. M'Neill?—Yes.

3394. And he inquired into the case?—Yes.

3395. Did you see Mr. M'Neill upon it?—Yes.

3396. And what was his deliverance to you upon the subject?—The deliverance of the Board of Supervision was to the effect that the woman with whom the child was had not applied, and that, therefore, they could not interfere.

3397. Have you the communication?—I have; "That neither the board nor the parochial board have any power to interfere with regard to the child Margaret M'Laughlin, in respect that she is not in receipt of parochial relief, and is in the custody of the person to whom her mother entrusted her, and who does not seek relief on her account."

3398. That was an intimation to you that, according

rding to the law as it stood, they had no power interfere?—Yes.

3399. And they indicated to you that the pper means of setting the law in motion was by tting the person in whose custody the child is to seek for relief; that was the statement ade by the Board of Supervision?—Yes.

3400. Under those circumstances did the per- in whose charge the child was apply for re- f?—Not to my knowledge.

3401. Then I want to know what is the ievance in that case?—The grievance is, that rough the present machinery we cannot have r poor children reared in the religion of their rents, so long as there are other parties to offer em bodily support.

3402. But how do you make this case prove at grievance; the mother left the child in the stody of a certain person who, standing *in loco rentis*, was the proper person to obtain relief, d you being informed of that, that person does t apply for relief, so that you did not really get y refusal?—The maternal grandfather of the ild and myself, its constituted guardian, both plied; and I deny respectfully that the lodging istress was *in loco parentis* of the child; she was erely the lodging mistress.

3403. That is an inference of your own; but e Board of Supervision having told you that, s a matter of law, the person with whom the other had placed the child was the proper rson to make the application for relief, why d not you get that person to make an applica- on, by which you would have set the law in otion, and placed yourself again in communica- on with the Board of Supervision?—It would ave been to no effect.

3404. That was your belief; you did not try hether it would be of any effect?—The woman s a Protestant.

3405. You want relief for the child, and the nly person who could apply for it you do not et to apply; did you ask that person to make n application?—Never.

3406. Have you any other case?—I will put n contrast with that a decision of the Board of upervision about a month ago, in respect to a hild similarly situated, in Campsie, also near lasgow. The mother died a Catholic, the child as illegitimate, and the reputed father was a rotestant. The child was recognised as the hild of Catholic parents, and placed in a Catholic amily.

3407. By whom?—By the parochial board.

3408. You mean that it was boarded out in a Roman Catholic family?—Yes; one of the mem- ers of the board proposed to take the child and keep it without troubling the board with its ex- pense, and he got the child. The priest of the place complained to no use, and he appealed to the Board of Supervision, and the decision was, that the child was to be restored to the Catholic family. The local board sent up a protest to the Board of Supervision, and the Board of Supervision returned a reply that the parochial board was to reconsider its objection. They re- considered their objection, and about a fortnight ago they decided that they must yield to the decision of the Board of Supervision in the matter. I take this case to show, first, the diffi- culty that we have to contend with in the local boards, in trying to get our children into the hands of parties that will rear them, while the board itself is bound by law to do so, in the re- ligion of their parents; and also to show the inconsistency of the Board of Supervision in the one case declining to protect the child, both of whose parents were Catholics, and in the other protecting the faith of a child only one of whose parents was a Catholic.

3409. Do not you think that the last case you have mentioned goes against your argument, and rather shows that the law does protect the in- terests of your religionists?—In the one case it does, and in the other it does not; it shows the inconsistency.

3410. In the first case that you men- tioned, you did not take the proper step to put the Board of Supervision in motion; in the second case, where you did take the proper step, the Board of Supervision dealt fairly with your case?—There were the same steps taken in both cases; the child in both cases was off the roll of paupers.

3411. The children were in both cases the children of Roman Catholic parents, but in the one case you did not take the proper steps and in the other you did?—I respectfully submit that the two cases were parallel, and the action taken to recover the children was, in all respects, the same in both cases; neither of the children was a recipient of parochial relief or on the roll.

3412. Have you seen the evidence given last Session before this Committee on the subject of the boarding out of children?—Yes.

3413. And more especially on the trouble taken to place Roman Catholic children, where possible, with Roman Catholic families?—Yes.

3414. Have you any observation to make on that subject?—I have much pleasure in testifying to the uniform justice and impartiality of the City of Glasgow Board, but for the others I have very little to say.

3415. As to the Paisley Board and other boards, the same evidence was given to us, that where they could they endeavoured to place the Roman Catholic children in Roman Catholic families?—There was a correspondence in 1863 between the parish priest of Paisley and the Board of Supervision; and it appears from that correspondence that the Board refused to bring certain Catholic children who were located at a distance from Catholic worship and instruction to within reach of the Catholic school and chapel.

3416. Have you the correspondence?—It was published in a Parliamentary Return ordered by the House of Commons in 1863.

3417. What is the name of the case; what local board was it?—I forget whether it was the Abbey or the Paisley Board.

3418. I find, with regard to the Abbey parish of Paisley, that, in answer to Queston 4053: "How do you do with the Roman Catholic children?" Mr. Lees says, "We invariably look out for a family of that persuasion to board them with;" do you dispute that evidence?—I can only say what was the fact in 1863.

3419. With regard to the parish of Paisley, Mr. Brown, in reply to Question 5637: "How many have you of the Roman Catholic per- suasion?" said, "On the 23rd of September last there were 18 of the Roman Catholic persuasion, who were all boarded with Roman Catholic fami- lies." Have you any instances to allege, to con- tradict that evidence?—I have not at present.

3420. Mr. *Orr Ewing.*] When you state that you

Rev. *B. Tracy.*
29 March 1870.

you have no evidence at present, do you mean that you could afford us evidence contradictory of that?—I know that there have always been complaints there.

3421. I suppose very often complaints that are not well-founded?—I do not think so,

3422. Why cannot you give us instances of what you refer to?—I can refer to the Return of Roman Catholic Children, ordered to be printed by the House of Commons in 1863, in which the whole correspondence occurs.

3423. But you can give us no evidence of your own as to the facts of the case?—I can. In 1862 I petitioned the Board of Supervision to have four boys, brothers, named McLaughlin, who were in a Protestant industrial school, chargeable to the Eastwood Board, removed from the Protestant industrial school, where they were being reared Protestants, to a Catholic family.

3424. Were these children that were boarded out in a Protestant family?—Boarded in the Protestant industrial school in the Pollockshaws parish, which industrial school the said Board of Supervision had decided in a previous case to be of a "distinctly Protestant character," to quote its own words.

3425. *Chairman.*] What do you mean by an industrial school; do you mean one under the Industrial Schools Act?—No, not a certificated school.

3426. You mean a school erected for the purpose of training children to industrial occupations?—Yes.

3427. What do you mean by the Board of Supervision having recorded that this was a purely Protestant school?—I refer to another case that I had of a complaint against the Board for placing children in this school.

3428. Which case had been attended to?—Which had been attended to.

3429. And the children were ordered to be moved in consequence of its being purely a Protestant school?—They were ordered to be moved to a Catholic family, which order our inspector and board despised. Then I speak of the case of other children, these McLaughlins; the general inspector examined the children privately. I objected to the private examination, and he consented that we should go by ourselves and examine them publicly. He said that they declared to him that they would rather be Protestants, the whole four of them, even the youngest one, who was six years of age. I went next day to meet him, at the hour appointed, at the industrial school, to re-examine the children before myself, and when I met him he declined to examine them again. He reported accordingly that the children preferred the Protestant religion; and before the Board of Supervision gave its decision, the father was apprehended, lodged in gaol, and after 20 days they were handed to him, and he took them away, and they are now being reared under his care as Catholics. If it had not been for that, they would have been reared Protestants in the industrial school.

3430. What makes you say that; did the Board of Supervision give any deliverance upon the report of their travelling inspector?—No; but the inspector reported to me that they all said they would rather be Protestants.

3431. We are now dealing with the action of the authorities; the case did not go further than the investigation by the inspector of the Board of Supervision?—Yes.

3432. Did he report to the Board of Supervision?—I should think so.

3433. Did the Board of Supervision take any action upon his report, or were the children taken away by the father before the Board of Supervision could take any action?—They were taken away by the father before the decision of the Board.

3434. Then you cannot say what the Board of Supervision would have done?—I can say, from all precedent, that they would have decided in the way I have indicated.

3435. I want to know, can you give us any cases not where you expect that such a thing would have happened, but where it did happen; have you any instances which you can give to the Committee, pointing as a matter of fact to decisions having been given by the Board of Supervision in a way to create a practical grievance?—I have.

3436. You mentioned just now that there was a previous case in which the Board of Supervision had ordered some children to be removed from this particular industrial school?—There was a subsequent one.

3437. What was that case?—It was the case of children named M'Mullen.

3438. In what year?—In 1863.

3439. Was it upon your representation?—It was.

3440. And the Board of Supervision made an order that they should be removed to a Catholic family?—Yes, they passed a Minute.

3441. You say that the parochial board despised that order; you mean that they took no notice of it?—Yes.

3442. In that case, at any rate, the Board of Supervision did give an order in accordance with your wishes?—Yes, according to my wishes, to a certain extent; not altogether according to my wishes.

3443. They ordered, at any rate, that the children should be placed under the custody of Roman Catholics?—Yes.

3444. Practically, that was the main object that you had in view?—I had two objects; I wished them also to be sent to the Catholic school, which the board declined to do.

3445. What Catholic school?—The Catholic school in Pollockshaws.

3446. The Board of Supervision declined to make an order to that effect?—Yes; they said that they were to be lodged in a Catholic family, but to be sent into the industrial school for training and education.

3447. Which industrial school?—The one just mentioned, the Protestant industrial school.

3448. You wished them to be placed with a Roman Catholic family, and to be ordered to go to a Roman Catholic school?—Yes, I wished both.

3448. And they granted only half of what you asked?—Just so.

3450. But, substantially, they granted what would place the children under the custody of Roman Catholics?—Yes.

3451. Mr. *Orr Ewing.*] Have you a Roman Catholic school in Pollockshaws?—Yes, under the Committee of Council on Education.

3452. *Chairman.*] Did you make any remonstrance upon the order not being to the fullest extent what you wished?—No; I considered it useless.

3453. I do not ask reasons; as a matter of fact,

Rev. *B. Tracy.*

29 March 1870.

, when they made the order that these childr should be placed under the custody of Roman holics but should be sent to the industrial ool, did you communicate with the Board of ervision, complaining that they had not carr out, to the fullest extent, what you asked? think I did.

454. And did they refuse?—I think that y declined to attend to my letter.

455. Mr. *Orr Ewing.*] Did you not say that did not remonstrate, because you thought t it was useless?—That would be in another e, I think; I have had two cases at the same e, but I could not tell you in which of them vas.

456. But in this particular case, which of the wers are we to accept?—In the case of the Mullens I did not proceed further, because I ught it would be useless. In the case of the Laughins I did proceed further, and my renstrance was rejected.

457. In this case which we are now discusg, you did not remonstrate because you thought would be useless?—Yes.

458. In another case you did remonstrate?—s.

459. And what was the effect?—That the ard declined further correspondence on the bject.

460. *Chairman.*] You say that in the case of 'Mullens you did not make a remonstrance?—t to my recollection.

461. That the parochial board declined to do hat the Board of Supervision had ordered, and en upon that you made no further remonrance?—Not to my recollection.

462. Now, there is another case in which you d make a remonstrance; what was that?—The se of the M'Laughins.

463. Was that the case where the father ok them away eventually?—Yes.

464. On that case there was no order by the oard of Supervision?—I find that in the case the Mullens I sent a counter-protest, if you ay call it so; that is the case in which the oard decided that the children were to be placed a Catholic family, but trained and educated in ie Protestant industrial school.

465. You did make a remonstrance that they ad not complied with the full amount of your equest?—Just so.

466. And what was the reply?—Here is the eply. "Reverend Sir" (it is dated Edinburgh he 15th May 1863), "I am directed by the Board of Supervision to acknowledge the receipt f your protest and representation, dated the 9th nstant, and to state in reply, that having fully nvestigated the case, and intimated their opinion pon it, the board can see no advantage that can esult from continuing the correspondence.—I m, Reverend Sir, your obedient servant, *W. S. Walker.*"

467. Was that the answer to your application in consequence of the order not being what you wished, or was it in answer to your remonstrance stating that the parochial board had declined to act upon the order of the Board of Supervision?—It was the former.

468. Then when the parochial board declined to do what the Board of Supervision requested them to do, did you make any communication to the Board of Supervision?—No; I merely represented to the Board of Supervision that its decision was inadequate, and begged them to send the children also to the Catholic school.

469. But although the decision was inadequate, you had the further complaint that the parochial board would not carry out that inadequate deliverance of the Board of Supervision?—I had.

470. Did you make any complaint to the Board of Supervision of the conduct of the parochial board in refusing to carry out their order?—No, none.

471. Then your complaint in that case resolves itself into a complaint against the local board, really?—No, it is a complaint against the Board of Supervision. To give the reason why I made no further complaint, I may state that it was simply because they closed the correspondence by saying that no advantage could result from its continuance.

472. In one important point they had complied with your request?—Yes.

473. And therefore your real complaint, in that case, resolves itself into a complaint against the local board for failing to comply with the order of the Board of Supervision?—No, that is one of my complaints, but not the only one.

474. You are stating here to the Committee that you have complaints to make against the Board of Supervision, because they neglect to consider the complaints of your religionists. Now, in this case they did consider it; they did give a deliverance, not to the fullest extent to which you wished, but it was a deliverance in the sense which you asked; namely, placing the children under the custody of Roman Catholic people; how do you make out that the Board of Supervision had not fulfilled their duty, when it was the parochial board that failed to do what they were ordered to do?—I wrote, not after having ascertained that the parochial board had declined, but on the receipt of the decision of the Board of Supervision, finding it inadequate: and subsequently, when the parochial board declined to act upon the decision, even so far as it went, I had no longer recourse to the Board of Supervision, because the correspondence was closed upon me by the letter which I have just read.

475. It was closed upon their order, but not upon the question that the parochial board had neglected to fulfil that order?—"Having fully investigated the case," they say in the letter.

476. That was with regard to what they said to your application to them; but when the thing shifted itself to a question with the parochial board, you did not take the trouble to complain to them of that?—Hence the necessity of a member of the Board of Supervision coming occasionally to see that their orders are carried out.

477. That is your conclusion, that that would be remedied by having a more frequent inspection from head quarters?—Yes.

478. Have you any other cases, or any cases of a recent date, besides that case of the girl M'Laughin, which you mentioned just now?—No, none directly referring to the Board of Supervision.

479. You saw the last evidence given by Mr. Rigg of the case of North Leith, where the Board of Supervision did interfere, and did get the child sent to a Roman Catholic school?—Yes; I have also seen a representation since that, by the aunt of the child saying that a decision which kept the child in the poorhouse and allowed it only five hours out in the twenty-four, was not such as she had a right to expect; that is to say,

Rev. *B. Tracy.*

29 March 1870.

five hours of Catholic training, and all the rest of the time in the hands of Protestant officials.

3480. You are aware, I presume, that the Board of Supervision by law have no power of compulsorily making parochial boards do an act?—I think they can have recourse to the Court of Session to enforce their decisions.

3481. I ask you whether you are aware that except in cases of inadequate aliment, in which they can permit to a pauper to go to the Court of Session, the Board of Supervision itself has no compulsory power by Act of Parliament to order a parochial board to do a particular thing?—I am not aware of that.

3482. Would you think it desirable to give the Board of Supervision such compulsory power, and do you think that giving them such power would remedy some of the grievances that you complain of?—I think that it would be most desirable.

3483. I think that you indicated that attempts are being made, and that is one of your complaints, that, to proselytise Roman Catholic children; I believe that was the main feature in the case of the girl M'Laughlin, that you spoke of?—Yes.

3484. Have you any other instances of that kind?—I have no other at present.

3485. Have you any other suggestions to make with respect to the Board of Supervision, beyond the suggestion that they should have a greater compulsory power, and that they should have a larger staff of superintendents to travel through the country and control the action of the parochial boards?—I have another suggestion to make, which I would prefer to that, and I would only offer that, in case this were not carried; that is, to give the paupers an appeal to the sheriff when they are refused relief by inspectors and parochial boards, in all cases of proselytism and other subjects, even in complaints of inadequate relief.

3486. At present the pauper can get an order from the sheriff if he is refused relief altogether?—Yes.

3487. You would extend that so that the sheriff should decide upon the amount of relief also?—Yes, upon the amount of the relief and upon the quality of the relief.

3488. That would be removing a power from the Board of Supervision which they have now? Yes; it would be removing a power from them *quoad hoc;* but in the event of that not being done, I would like the other suggestion to be adopted.

3489. Do you think that the sheriff would be a better judge of the proper amount of relief, than the Board of Supervision?—I think that he is in a better position to judge from being in the neighbourhood, and able to hear the complaints of the paupers orally, seeing that none of them are able to go to Edinburgh if they do not live there.

3490. Do you think that he would be a better judge than the inspector, or superintendent, or visiting officer of the Board of Supervision; do you think that the sheriff would be able to deal with that matter better than the Board of Supervision having a travelling visiting officer going regularly round to inspect the parochial boards?—My feeling would be in favour of the local courts, of the sheriffs' courts, and I understand that it is the feeling of most of my people.

3491. Are you aware of the number of applications made to the sheriff in your parish by paupers to be put upon the roll?—No; but I can tell you what it was by the report of the Board of Supervision last year.

3492. I mean speaking generally, are there many?—I should say that there are a great many.

3493. But are you aware of your own knowledge of the number of applications made to the sheriff, and the number of orders granted?—I have seen a statement made by a witness from Paisley of the number granted, I think, for Renfrewshire, but I have not seen the other.

3494. Do you know for your own parish, the parish of Eastwood?—Without reference to the figures I could not say.

3495. In which district of the county are you?—The upper ward of Renfrewshire.

3496. In the Greenock or in the Paisley district?—In the Paisley district.

3497. By this table there appears to have been only 10 orders made by the sheriff in the year ending June 1868, that is, in the whole Paisley district?—I beg to remark that the sheriff does not keep a record of the applications; in very few cases does he do so.

3498. But these are the statistics of the Board of Supervision that I am reading from?—But I know *de facto* that there are a considerable number.

3499. How do you know that?—I know from the people coming to me and asking me what is the mode of procedure when they are refused relief, and they tell me the result.

3500. Do you mean to say that this statement in this report of the Board of Supervision is not correct?—Yes. I mean to say that the sheriff does not keep an account of the number of applications from the different parishes.

3501. Then when the Board of Supervision report to the Government that the number of applications to the sheriff, from the 1st of July 1867 to the 30th of June 1868 were 10, you say that that is not correct?—I say that is not the number of applications; it may be the number of the decisions of the sheriff, but not of the applications.

3502. Mr. *Ellice.*] What means have you of personally knowing that the sheriff keeps no record?—I saw it stated in the evidence of a witness from Paisley; I know it also from the impossibility of that being the number.

3503. What particular sheriff do you speak of?—Sheriff Cowan, in the Paisley district.

3504. *Chairman.*] Are you aware of the number of complaints of inadequate relief made to the Board of Supervision from your parish?—I think that there are very few; perhaps there might be five or six in a year; I am not sure.

3505. Would you be surprised to find that in the year ending June 1868 there were no complaints of inadequate relief?—I would not be surprised.

3506. Then if there were no applications on that head, and if that is a fair measure (and you yourself say that there would not be above four or five), what is the object of placing this matter in the hands of the sheriff; practically it would have very little effect?—I should say that one of the reasons why there are so few applications to the Board of Supervision is because the application can only be made in a certain form and by letter. The poor have not the means of communicating their ideas by writing a letter, and they rather suffer than appeal.

3507. Then you think that it would be easier for

the poor to travel from your parish to the eriff's court than to get a letter written by their ends to the Board of Supervision?—Yes; ause there are very few that can write such ters.

3508. You think that they would rather go to sheriff's court?—It is only a matter of six- nce.

3509. You think they would rather pay n write to the Board of Supervision?—Much her; in fact it is only a walk for the poor.

3510. Mr. *Orr Ewing.*] It occupies no time, uppose?—Their time is not precious.

3511. Are the people not well employed in t district?—They are fairly employed.

3512. *Chairman.*] Do you think that if that ggestion of yours were carried out it would ecially benefit your own people?—I think it uld benefit all the poor. I have one other medy to suggest, if I may be allowed to do so. think that all legislation will be evaded and mpled upon by parochial boards and inspec- s unless sanctioned by a penalty on violation. nd then I would suggest that an inspector uld be suspended or removed for attempting proselytize Catholic children, just the same as would be for violating any other rule or law.

3513. But you have given us no instance of oselytism?—I think I have.

3514. You have given us one case which you ggested is a case, but that is the only one ich you have given; and that appears to have er elements in it which might explain the tter. If you have any other cases to bring fore us, probably your suggestion as to the medy might be important?—I have another se; the case of Helen Airlie, a girl now over years of age. She was taken into the Govan orhouse with her mother in 1859. Her mother ed in three days. The mother was a Pro- stant. The child was baptized a Catholic. he father was a Catholic.

3515. How came the mother to be in the poor- use; was this an illegitimate child?—She was gitimate.

3516. How came the mother to be in the poor- use; where was the father?—I think he was pported by his friends at that time.

3517. You mean to say that the father was t receiving relief, and that the mother and ild were put into the poorhouse?—Yes. This the report of Mr. Malcolm M'Neill, and it is ery succinct and brief, and the story is better ld here than it would be in my language. This his report to the Board of Supervision, on my mplaint, and it is dated 5th November 1869: In Helen Airlie's case, errors of a much graver haracter have been committed. It will be ob- rved that the child, now 12½ years old, was egistered as a Protestant, on her admission with er mother to the Govan poorhouse, in December 859. On the death of the mother, however, hich occurred within three days, and at her ubsequent admissions, no change seems to have een made, though the surviving parent was Roman Catholic, till November 1867, when she as admitted with her father, and registered in is denomination; on this she proceeded to attend he special course of instruction provided for Roman Catholic children. The mistake here was robably due to the fact that the settlement was n dispute, and that therefore in the uncertainty hich exists as to the proper method of treating uch cases, the child's name might not appear in the children's register of any particular parish. On the admission of liability by the parish of Eastwood, Helen Airlie, following the denomination which had been last assigned to her, correctly, as I think, in the Govan poorhouse, was entered in the children's separate register as a Roman Catholic. The inspector, however, admits that no notice of this was given to the Parochial Board, when deciding her destination, or to the officials of the inustridal school" (that refers to the Protestant one), and thus, during the past six months, the child has been treated, in all respects, as a Protestant, Under these circumstances it is remarkable that she is still strongly disposed in favour of her proper denomination; her attendance, without remonstrance at the religious exercises of the school is probably due, as she states, to her desire to comply with the regulations. The industrial school at Pollockshaws is an admirable institution, as the board are already aware, but conducted as it at present is, I cannot but think it unsuitable for the education, even as day scholars of Roman Catholic children," yet, be it observed on a former occasion, the Board of Supervision decided that the Mullens were to go in as day scholars, "the Roman Catholic school is probably inferior in most respects; it is, however, favourably mentioned by Her Majesty's Inspector, and the cost of education being equal in both, the Parochial Board should not permit the attendance of Roman Catholic pauper children at the former. I am led to this conclusion, by the evidence of the teacher, Mr. Kirkwood, in which he described certain religious exercises and instruction at which the presence of Roman Catholic children is permitted. The influence on a few children of association with a much larger number of a different denomination must be considerable, and if to this influence be added that of religious teaching, in their presence, their sympathies must inevitably be engaged."

3518. Where was the proselytising there; how do you prove to us any case of proselytising?—Here is the case: the child was, in all respects, treated as a Protestant, from 1859 to 1867, in the Govan poorhouse.

3519. Her mother having taken her into the poorhouse as a Protestant?—Yes.

3520. Where is the proselytising?—That is one case.

3521. The mother having herself registered the child as a Protestant?—Yes.

3522. To whom do you charge the proselytising?—I charge it to the Govan parochial board.

3523. Or to the mother who registered the child?—No, not to the mother; the mother died in three days; she could not exercise any parental authority over her child after her death.

3524. Did I not rightly understand you to say that the mother being a Protestant, having gone into the poorhouse, registered the child as a Protestant when she went into the poorhouse?—I do not know whether she did that or not. The child was registered as such.

2525. But the child was afterwards removed by the father?—The child, it appears, came out and went in again.

3526. Went in again with the father, and was then registered as a Roman Catholic?—Yes.

3527. Then it appears that the question of settlement arose, and eventually it turned out to be a settlement in Eastwood parish?—Yes.

Rev. *B. Tracy.*

29 March 1870.

3528. And no notice was given to the parochial board of Eastwood, that this child was registered as a Roman Catholic?—No notice was given to them, but the inspector of Eastwood parish registered this child as a Roman Catholic.

3529. I thought you said that it was registered in the Govan poorhouse, and that the inspector there did not communicate it to the inspector of Eastwood?—No, the inspector of Eastwood knew the fact and registered it accordingly, but failed to inform his parochial board that the child was a Catholic.

3530. Then it was the inspector's doing, not the parochial board's?—The parochial board will be brought into complicity when I proceed with the case. Having heard that the child was in Pollockshaws industrial school, I applied to the inspector personally to have her removed to a Catholic family and sent to our church. He would not listen to my request. The child continued to attend Protestant exercises and instruction, and church. Then I appealed to the Board of Supervision, and the Board of Supervision allowed some weeks to pass until it sent down a visiting officer, who gave the report that I have just read. The local board, without waiting for the reply of the Board of Supervision, having found the evidence that I adduced to show that she was a Catholic, and, I suppose to save themselves from being forced to send the child elsewhere, of their own accord suggested that the child should be removed from the industrial school, and placed in the Govan poorhouse. She was accordingly removed and placed in the Govan poorhouse. She had not been there more than a month when the inspector went without my knowledge, and without the knowledge of any Catholic priest, and ordered the child to be hired out. She was accordingly hired out in a Protestant family, and made again to attend the Protestant Church. I adduce this case as a case in which the inspectors have amongst them proselytised this child.

3531. Then the complaint is against the inspector of Eastwood parish?—Yes.

3532. Not against the Board of Eastwood parish?—Yes, in this way: the inspector wrote me a reply that the child should remain in this Protestant industrial school, and that reply was approved of by the parochial board.

3533. Mr. *Orr Ewing.*] Have you got that letter with you?—I have not the letter saying that this letter was sanctioned by the board, but there is a minute in the board's books sanctioning this letter.

3534. Have you a copy of your letter to which this is a reply?—I have.

3535. Will you read that first?—This is from me to the inspector. There are various children mentioned here. The whole complaint is most clearly stated by Mr. M'Neill, in stating the case for the Board of Supervision.

3536. *Chairman.*] Will you read your own complaint, if you please?—"Dear Sir,—James M'Laughlin and Mrs. Beattie tell me that when applied to yesterday, in case of Margaret M'Laughlin, or Larkin, grandchild of the former, you absolutely refused to entertain the application. As the law requires, 'under the most severe censure,' that the inspector 'shall deliver to every applicant who has been refused relief, a certificate, signed by the inspector, which shall certify the fact, the grounds, and the state of such refusal,' may I beg that you will send me or James M'Laughlin such certificate? The bearer will bring the line to either of us you may address it to. If, however, you think well to reconsider your decision of yesterday (as I hope you will) your reply will do on Monday next. I have been long and anxiously waiting to learn the result of the inquiries you promised several months ago to make regarding the religion of the surviving parents of the children Wingate and Corrigan. I have, moreover, some weeks ago, as you will remember (you took notes of the cases), again called your attention to the condition of these deserted children, and respectfully urged upon you the necessity of immediate action in their regard, as well as in the case of the Catholic orphan girl Airlie. I told you the circumstances that led me the previous day to visit the industrial school, and how I found these children under a regular system of proselytism." In fact, the children were putting up a Catholic child to call out, "To Hell with the Pope." "It was on this last occasion, too, that I brought under your notice the case of the four youngest children of the late Peter M'Cafferty, chargeable to your board. I suggested that they should be placed in a Catholic family and sent to our schools; and you are aware their Catholic aunt, Mrs. M'Kinlay, had proposed either to take charge of them herself, or to find a proper family where they might be boarded. The Board of Supervision has held that no parochial board should regard aliment as adequate that does not provide for the religious training and instruction of pauper children in the faith of their parents. (*See* especially, in reference to Catholics, Minute of the Board of Supervision, dated 13th February 1862.) May I request the favour of an early reply to the different subjects of this letter.—I am, dear Sir, your obedient servant, *B. Tracy.*—Alexander Lemon, Esq., Inspector, &c." To that I received the following reply from the inspector, dated May 24th, 1869. "Dear Sir,—I have to acknowledge receipt of your letter of 22nd instant, which was not sent till after business hours, and which I did not receive till late at night. With reference to the various matters referred to there I have to answer as follows. Case of Margaret M'Lachlan:—James M'Lachlan and Mrs. Beattie called upon me on Friday and said they were doing so by your instructions for my advice, as to what steps should be adopted to get possession of M'Lachlan's grandchild, who was in the custody of a Mrs. Busby, who refused to give her up. I gave them what advice I could. Mrs. Beattie wanted me to write it down, which I certainly refused to do, and still do so. You must understand it is not my duty to give legal advice on such matters, and any advice I gave was given *gratiâ* on my part. I am sorry to think you should try to pick a quarrel and ground of complaint out of the same. I note what you say as to what the law requires, and of which I am perfectly aware. Case of Wingate and Corrigan:—I have made inquiry as to the religious persuasion of these children, and in the case of Wingate I find that the father was a Protestant and the mother a Roman Catholic; in the case of Corrigan I find the father was a Protestant, but that the mother professed any other religion than that of her husband I cannot find; my own humble opinion is that she professed neither one nor another, and that she followed after no religious sect, and that I must therefore consider this boy a Protestant. I stated to the committee your request to have them

hem removed from the industrial school and laced in Catholic families, but they refused to omply with your request, and said you had full iberty to visit the industrial school and instruct he children of your persuasion there. Case of Helen Airlie:—This girl is only placed in the chool till a situation can be found for her. I ave been looking out for one for her, but have ot yet been successful. I shall be glad if you an assist me. Case of Peter McCafferty's hildren:—When you spoke to me about these hildren, I told you their case had been before the ommittee, when they refused to give relief in he case, as they considered, with the joint earnngs of the children, they could support themelves; that they allowed the two youngest hildren a suit of clothes each to enable them to ttend the school, and that I was to grant a line or their education in the industrial school, where heir father always sent them when he was alive which I deny, because *de facto* it is recorded in our school register that the children have been attending our school, not always, but occasionally). You will observe from this that he children are not paupers, and that therefore hey (the committee) have no right to say where hey should be boarded. They are, however, gain applying, and their case will be laid before he meeting on the first Monday of June, when will lay your letter before the meeting, and ake their instructions. I am not aware that heir aunt, Mrs. McKinlay, proposed to take them r find a proper family with whom they might be oarded, but I am aware she refused to take them, nd ordered me to look out and find a place for hem.—I am, dear Sir, your obedient servant, *Alex. Lernon*, Inspector."

3537. Mr. *Orr Ewing.*] These children were ent to the industrial school when the father vas alive?—That is another case; we are talking ow of the case of Helen Airlie.

3538. I mean these four children as to whom ou complained before of proselytism?—I am ot adducing that case, at present, at all.

3539. *Chairman.*] You confine your charge f proselytism now to the case of Helen Airlie? —Yes.

3540. In consequence of his invitation to you o assist him in placing Helen Airlie out, what id you do?—Unfortunately we had no Catholic amily wanting a servant in our place; you see t was a place where she was to be hired out that vas wanted, not a Catholic family boarding her, ecause I offered to him to put her in a Catholic amily.

3541. He said that she was put temporarily n a school till a place was found for her to go to ervice?—Yes.

3542. Do you consider it necessary that they hould find for Roman Catholic persons service n Roman Catholic families?—That is not a case n point.

3543. Where is the proselytism in this case? —That he refused up to that date to give me any eply to my several inquiries about her, and that t that date the board approved of the child being eft in the industrial school because I had access o it.

3544. But he states that she was only placed n the school till a situation could be found for er?—It is just the same thing.

3545. Mr. *Orr Ewing.*] And he asks you to id him in getting a situation for her?—Yes.

3546. Therefore if you had got her a situation in a Roman Catholic family, he would have been evidently pleased that you should remove her to that family?—Yes, and take her off the taxes, of course.

3547. Could you expect any man to do more? —Yes; to put her in the interim in a Catholic family, or orphanage, or in the poorhouse.

3548. Is it not the case that in all these schools any child declining to receive religious education is permitted to be absent from it?—Mr. M'Neill admitted in his report that this child complied with all the regulations, and the regulations were to go to the Protestant exercises regularly.

3549. She had the full power to refuse if she thought proper?—Such power as she could have with other powers being brought to bear on her.

3550. But you have no evidence that she was in any way compelled to attend these religious instructions?—The evidence of Mr. M'Neill shows that the children were required to be present at the religious instructions.

3551. *Chairman.*] But you have access to this industrial school, have you not?—Yes; but it is a vain and nugatory privilege; nothing can be done with the children there.

3552. That I presume is not the fault of the parochial board or of the inspector?—No, the school is not their fault; they are not responsible for the school, but they are responsible for putting a child into a school where it cannot possibly be reared according to the faith of its parents.

3553. Mr. *Orr Ewing.*] You must admit a considerable difficulty in the case of this child, from the fact that when she first went into the poorhouse she went in with a Protestant mother who registered the child as a Protestant child? —I admit that the first step was wrong.

3554. Sir *Edward Colebrooke.*] From that time till 1867, was she constantly under Protestant instruction?—No, she was occasionally outside.

3555. Did her father take her out, or who took her out?—I do not know; I think it was her father.

3556. Out where from?—From the poorhouse into the town.

3557. Did her father remonstrate about her education when she was in the poorhouse?—Her father is dead, and we could not get any information from him.

3558. You have no reason to believe that any remonstrance was made till 1867?—I do not know.

3559. In 1867 did her father make a remonstrance?—He effected a change in the registration; he had her registered a Roman Catholic in 1867.

3560. And then was she put under Roman Catholic instruction?—Yes.

3561. Then it was changed afterwards by the inspector?—Yes.

3562. *Chairman.*] When did the father die?— I do not know the exact date of his death.

3563. How long have you occupied the position of Roman Catholic clergyman in Pollockshaws? —Ten years.

3564. And are these all the cases that have occurred during those 10 years you can bring before the Committee?—These are all the cases in Eastwood parish.

3565. Sir *Edward Colebrooke.*] You said that there was some doubt with regard to the settlement, as to whether the child was to be regarded as a Roman Catholic or not?—Yes.

Rev. *B. Tracy.*

29 March 1870.

3566. What was the difficulty?—I do not know.

3567. Did the inspector inform you that there was this difficulty?—Our inspector had no difficulty, but I suppose that the parochial inspector of the Govan parish informed Mr. McNeill that there was some difficulty.

3568. Mr. *Orr Ewing.*] I think you answered to the honourable Member just now, that the inspector, after 1867, had changed the designation of the child from being Catholic to being Protestant?—Yes.

3569. But the change took place when the child was removed from the Govan poorhouse into the Eastwood poorhouse?—Yes.

3570. And there was some confusion perhaps in the mind of the inspector of the Eastwood poorhouse?—Not the slightest; he registered the child a Catholic without any difficulty.

3571. He states, does he not, that it had not been told to him that the child was Catholic?—No; he acknowledged that the child came into his hands a Catholic, and he registered it accordingly, but in the face of that registration reared it as a Protestant.

3572. *Chairman.*] Then you have no other case, within your own knowledge, in the parish of Eastwood?—No.

3573. Or anywhere else?—No; I will not take up the time of the Committee further on that subject.

3574. Mr. *Mackintosh.*] The child was born in 1857; did the child remain continuously in the poorhouse until 1867?—No; there were different entries and different exits.

3575. But no change in the registration took place till 1867?—No.

3576. But different entries and different exits to the care of the father?—I do not know to whose care; whether to the care of the father, or to the care of friends, I cannot say.

3577. Was there any length of interval between the residences in the poorhouse?—So far as I recollect, she may have gone out four times, and in four times, during that time.

3578. Had she any brothers?—She had a brother.

3579. Is it not the case that frequently in these mixed marriages the children follow the religion of the parent of their own sex?—They should follow the religion of the surviving parent, according to law.

3580. Is it not frequently arranged in Scotland that girls follow the religion of the mother?—No, never.

3581. *Chairman.*] Have you any case of proselytism of Roman Catholic children, in cases where both parents were Roman Catholics?—I have the case, already adduced, of McLaughlin.

3582. But no other case?—I have the case of the four boys McLaughlin, which I referred to, but which the Board of Supervision have not decided upon; I have the case, too, of the two Mullens, both of whose parents were Catholics.

3583. But beyond those, no other cases?—I have the case of the McCaffertys, who were being brought up Protestants after the death of their last surviving parent.

3584. That was a case, if I recollect right, of children who were not objects of parochial relief?—They were objects of parochial relief, but not upon the roll through the ignorance of the inspector.

3585. How could they be objects of parochial relief when they were not upon the roll?—Because they regarded them as casual paupers, but not upon the roll. They thought that by giving them relief they could ultimately shake them off, without regarding them as paupers.

3586. But I did not understand you to treat the case of the M'Caffertys as a case of proselytism; it is merely mentioned in that letter, and you said that you did not bring it forward as a case of proselytism?—I had another case before me at the time, and I did not wish to confuse the two cases; but, if you wish, I can give you all the details of that case.

3587. Will you give the Committee the facts, so far as you can?—The facts of the case are these: Peter M'Cafferty was a Roman Catholic; he died in February 1869, leaving six children, four of whom were under twelve years of age. The mother pre-deceased him, and had also died a Roman Catholic. I myself attended her on her death-bed.

3588. Mr. *M'Lagan.*] In what year did she die?—I do not recollect distinctly; I should say four or five years ago. The father had before his death, in fact for some years before his death, afforded shelter to a maternal grand aunt of the children, who was a Protestant. When he died, she remained of course in the house, and the children naturally fell under her care.

3589. *Chairman.*] Was the mother originally a Protestant?—No, I think the mother was always a Catholic. Both parents were originally Catholics, as far as I know; I applied to the inspector verbally and personally, as is represented by the letter which I have just read, and also in the letter which you have heard; and the result was that he declined to interfere in the case of these children, but he would send them to this Protestant Industrial School. I appealed to the Board of Supervision, and the answer came that if the grand aunt was a proper person to take charge of the children and to look after them, they were to be allowed to remain there, but that the children were to be sent, not to the Protestant Industrial School, but to the Roman Catholic School; that was the decision in that case. And here again I look upon that as a sort of half measure; it has not come up to all that I asked, and what I think I reasonably asked, that there should be placed over the children some sort of a Catholic matron.

3590. I presume that this grand aunt was the nearest surviving relative?—No, they had an aunt by the father's side, who applied by my instruction to the inspector to have them removed into a Catholic family, or into the Orphanage at Lanark.

3591. Had she the custody of the children?—No.

3592. Mr. *Orr Ewing.*] Was she willing to undertake the rearing of the children?—The inspector denies that she was.

3593. What do you say?—I think she was; she told me that she was.

3594. And do you think that it would have been for the advantage of these children if they had been removed from their relations and placed under strangers?—I think so most decidedly; and any person that knows the case would say the same thing, because it was not a proper house for children.

3595. *Chairman.*] Was not this a case where the children having been taken charge of by the grand

grand aunt, and she having the custody of them, wished them to be sent to a particular school, so that it was the action not of the inspector, but of the relation who had charge of them?—It was the action of the inspector, inasmuch as he paid for their education out of the funds.

3596. You do not mean to say that it was at the instigation of the inspector, do you?—Yes, in this way: he said, "If you want relief I will give you relief in the Protestant Industrial School, but nowhere else."

3597. In his letter he states that they are not proper objects of relief; that with their joint earnings they could support themselves, and that the youngest children were allowed suits of clothes, and that he would give them a line to the Industrial School where the father had always been in the habit of sending them?—With regard to the joint earnings, these four that were objects of parochial aid, were earning nothing at all.

3598. But the ground was that the earnings were sufficient, and that they were not in receipt of parochial relief?—The earnings were not sufficient, because he was giving them parochial relief; but he made an error which Mr. McNeill corrected in saying that these were not paupers in the legal sense of the word, for Mr. McNeill pointed out to him that if they were not upon the roll they should be upon the roll, because even a pauper offered the poorhouse and not accepting, should be put upon the roll, and the inspector acknowledged his fault.

3599. Mr. *Orr Ewing.*] The grand aunt continued sending them to the very school where their own father had sent them?—But he, at all events, although he allowed them to go occasionally to the industrial school, sent them every Sunday to our own school for religious instruction, and sent them to our day school frequently, whereas now it is decided by the board that they must always go there.

3600. But when you made a remonstrance to the Board of Supervision they removed the boys to your school?—Yes.

3601. Therefore you have no complaint against the action of the Board of Supervision?—The principal complaint here is against our own inspector and board.

3602. But do you think that there is any justification for making a complaint against the inspector who continued to send boys to the industrial school who had been there when their own father was alive?—I think so.

3603. You think that the father was not a proper judge of what school to send them to?—His authority would not be called in question when alive.

3604. Do you think that the priest should have more direct authority over the child than the father?—But the father is not alive now.

3605. You say that he sent them there when alive?—When he was dying he expressed the strongest wish to my assistant who attended him on his death bed, that the children should never go again to the industrial school, and he said the same thing to me.

3606. He repented of his former conduct?—Yes.

3607. *Chairman.*] The inspector says, "I am not aware that their aunt, Mrs. M'Kinlay, proposed to take them or find a proper family with whom they might be boarded, but I am aware she refused to take them, and ordered me to look out and find out a place for them." So that these children were really being taken care of by the grand aunt, who appeared to be the only person who would take the charge of them; and she wished them sent to the industrial school?—I could have got 20 persons to take the charge of them.

3608. Mr. *Orr Ewing.*] When you stated a remedy for what you consider an evil as to the management of Roman Catholic children, you said something about the conduct of the inspectors?—I said that all legislation will be evaded and trampled upon by parochial boards and inspectors unless sanctioned by a penalty upon its violation.

3609. And you think that that is really the case?—Yes. I think there is no use in a censure by the Board of Supervision of an inspector; to pass a censure upon a man is nothing whatever.

3610. Do you think that the evidence which you have brought forward justifies you in making that charge against the inspectors?—That is for the honourable gentlemen of the Committee to decide; I think so.

3611. Do you think that you have made out so strong a case in these cases that you have brought forward that you are entitled to bring forward this grave charge?—Yes; I do not mean to say that any other law would not be evaded too if a penalty were not attached to it.

3612. *Chairman.*] It just amounts to this: you wish to put greater compulsory power in the hands of the Board of Supervision?—Yes. I have one other suggestion to make. I agree with Mr. Rigg that we would be prepared to take charge of the Catholic children that might be committed to us by the different boards for the usual allowance.

3613. As regards the poorhouses, have you any suggestion to offer?—As regards the poorhouses we have this grievance, that the Board of Supervision (I think it was in 1862), explaining the statute the 8 & 9 Vict. c. 83, say it requires that the religious instruction of the inmates shall be conducted within the poorhouse, whereas I find that by a section of the English Poor Law the inmates may, subject to certain regulations, go out of the poorhouse to their respective places of worship; and I should suggest a change in the laws of Scotland in that respect.

3614. What is the grievance arising from the present state of the law in Scotland?—The grievance is that our Catholic inmates, whether children or adults, cannot go out to assist in Divine worship or receive the sacraments or to hear sermons, nor can the children get instructed generally, we having no chaplains in the poorhouses.

3615. Are your ministers not admitted into the poorhouse?—They are; but they cannot attend on Sunday, they have so much of their own work to do; even the children of the Govan poorhouse would not be allowed out at the confirmation when they were asked some years ago.

3616. Is there any other point with regard to the poorhouses that you have to bring before us?—I have some detailed ones that I am afraid would detain the Committee too long.

3617. Have you any matter affecting generally the principle of the law?—No.

3618. As regards your own people of the Roman Catholic religion, is there anything in the

Rev. *B. Tracy.*

29 March 1870.

the poorhouses that you have to complain of beyond what you have just stated, as to the ministrations?—Yes; we have to complain that all our children there are sent to the Protestant schools and instruction during the week; and I would suggest as a remedy the appointment of such a Committee as has been referred to, or else that a Catholic teacher be appointed in the large poorhouses where there are a great number of Catholic children.

3619. Do you state as a fact that they are not allowed to go to Roman Catholic schools?—Yes; it is the fact.

3620. Have you made remonstrances to the Board of Supervision on that head?—No, that has not come within my province; other clergymen and Catholics have done so.

3621. Mr. *M'Lagan.*] Is there any attempt made to proselytise them by sending them to the Protestant schools?—Yes, there have been a great many attempts made.

3622. Sir *Robert Anstruther.*] What were those attempts; will you be more specific in your reply on that head?—They were these: the children were made to learn hymns and prayers, and to listen to lectures by Protestant teachers and ministers in the poorhouses.

3623. *Chairman.*] Do you speak of your own knowledge?—No, I have never been attending a poorhouse; but if you will permit me I will read two or three little extracts of statements by persons who have been, and whose testimony would be of importance.

3624. The Committee would rather have what you know of your own knowledge?—I do not know it, except that I have learnt it from my *confrères.*

3625. That is merely a general statement from them of their opinion on that subject?—These are particular statements.

3626. Mr. *M'Lagan.*] What part of the teaching do you object to in these schools?—I object to all Protestant hymns and lectures, reading and explanations of the Scriptures from the Protestant version, and according to the Protestant explanation of it.

3627. Are these hymns taught, and are the lectures given, at the hours when the ordinary secular lessons are being taught?—I cannot say; I think that there are hours in all the poorhouses for religious instruction.

3628. Then are not the Catholic children allowed to leave school at these hours?—I cannot say as to being allowed; but, in reality, they attend.

3629. But they are quite at liberty to go away, and their friends are at liberty to take them away, if they think proper?—I do not say that they are quite at liberty, because there is a moral influence always brought to bear upon these children. If they go away they are taunted by other children; they are called Papists and so on, and practically they attend all the Protestant religious instruction.

3630. They are indirectly forced to do it?—Yes, I should say so.

3631. *Chairman.*] But you do not know that of your own knowledge?—No, I do not know it personally.

3632. By whom have these representations been made to you; by the parents of the children, or by the ministers of your religion?—In many cases they have been made by the parents, and this is one of the reasons why our people object to entering a poorhouse with a family, because their children are invariably trained as Protestants during the time that they are in there.

3633. Do you mean to say that there is a greater reluctance on the part of Roman Catholics to go into poorhouses, than on the part of other paupers?—Yes, decidedly greater.

3634. Do you say that of your own knowledge?—I do; it is decidedly greater.

3635. Mr. *M'Lagan.*] Is there not a great reluctance on the part of all classes to go into the poorhouses?—There is.

3636. But you think that that reluctance is greater in the Catholics than it is in the Protestants?—Yes, I think it is very much greater.

3637. Mr. *John Hamilton.*] Even in the case of those without children?—No, I speak of those with children.

3638. *Chairman.*] Is there any point in the law of settlement which particularly affects people of your persuasion?—Yes, we suffer very much; when I say "we," I mean not only as Irish, as a good many of our people are, but as Catholics we suffer very much.

3639. In what way does the law of settlement press upon Roman Catholics?—In this way; our people are almost all poor, and they cannot remain a sufficiently long time within the boundaries of a parish to acquire a settlement; the time required being five years.

3640. Sir *Robert Anstruther.*] What prevents their remaining?—Being poor, they go to seek work from place to place; they must go wherever there is most demand for labour.

3641. *Chairman.*] How is it that your own co-religionists have to move more about than others to seek work?—Because they are poorer.

3642. I do not quite understand how poverty can alter the incidence of labour. You say that people of your faith are the poorest of the paupers?—They are the poorest of the population. I do not say the poorest of the paupers.

3643. And therefore you say that they have further to seek for their work?—Yes.

3644. How is that?—Because they are called from place to place according as the demand for labour invites them.

3645. More so than other labouring portions of the population?—No, not more so perhaps than the others, but the others do not suffer by their removals, because they can fall back upon the place of their birth, if they never acquire a settlement elsewhere, or if, having acquired one, they lose it. Our poor people are poor and are carried hither and hither.

3646. Mr. *Ellice.*] You are speaking of the Irish?—Yes.

3647. *Chairman.*] But you have told us that about half of the Irish are Protestants?—Yes, nearly half in our parish.

3648. Then how is it the law of settlement affects the Roman Catholic portion of the Irish with severity?—Simply because they are Irish.

3649. Then it would affect the Protestant Irish as well as the Roman Catholic?—Decidedly.

3650. I want to get at your views of the way in which it affects your people, because they are Roman Catholics?—Just as it affects all people; not because they are Roman Catholics but because they are Irish.

3651. Then you mean to say that from the fact of other paupers having a birth settlement

ther parts of the kingdom it is harder upon Catholics to be sent to their birth settlements?—It is harder upon the Irish.

652. In that way the law of settlement is hard upon them?—Temporarily it is hard upon them; but so far as their spiritual interests are concerned, it is hard upon them too in this way, that the parents not being able to acquire or retain a parochial settlement, the children follow their fate; and the children not having parochial settlements, very often fall to be without settlement at all, and get no relief whatever from the parochial boards.

653. But the fact is that in the west country a very large proportion of the paupers relieved are on the rates are Irish?—Yes.

654. They could only be relieved if they got a settlement?—A large proportion receive relief; but I think I observed that while a large proportion receive relief, it is casual relief; and a great many do not get anything but casual relief, and if they died, their children would not be brought up by the board.

655. You do not mean to say that all the Irish who get relief get only casual relief?—I any of them get only casual relief.

656. You say that 20 per cent. of those getting relief are Irish; they could only get that relief by acquiring a settlement?—Yes.

657. Then how does the law of settlement press especially upon the Irish?—Because there are not so many of them that acquire a settlement.

658. But as you stated to us in the early part of your examination, taking all Scotland, the number of Irish paupers is 20 per cent. of the paupers relieved?—Yes.

659. That is to say, relieved upon having a settlement?—Yes, nearly.

660. Then I want to know how you draw from that fact any grievance of the law of settlement, as preventing them from getting a settlement?—These 20 per cent. that are recorded have a settlement, but there are a large fluctuating number of the population that do not get a settlement.

661. You think that there are a far greater number of Irish that ought to be on the poor rate than are now on it?—Yes.

662. And for that object you would wish the period for acquiring a settlement to be shortened?—To be shortened, as in England.

663. If there is this large proportion of Irish who do not get relief, how do they live?—Many of them live in wretched poverty.

664. But they are able to keep themselves?—We have the Society of St. Vincent de Paul, which expends a great deal of money yearly on the poor; we have also some orphanages that we support for the children, and we have other little means of helping the poor.

665. Do you mean to say that there is a large mass of the pauper population proper objects of relief within the law of Scotland, that do not get relief?—I do not say within the present law.

666. Then you are rather pointing to having a law for giving relief to the able-bodied?—Not to the able-bodied, but there are a number that I should say have a right to relief not by virtue of the law, but by virtue of their long stay and labour in Scotland who do not get it. I will give you an instance. Peter McGinty, a poor man, has resided in Pollockshaws for say 20 years (I believe it was 27 years). He goes to the east of Scotland and remains away four and a half years. He returns blind, and he applies for parochial relief. Meantime, while he was away, he kept a house for a great portion of the time in Pollockshaws, and his wife lived there, and sent money to her, and came and visited her. After being four and a half years away, he came back and applied for parochial relief, having got blind; and he was refused on the ground that he had not spent one whole year consecutively in the parish of his settlement during the time that he had been out of it.

667. That rather refers to the law which destroys a residential settlement without giving a man another one?—Yes.

668. That does not affect the question of the length of a settlement; it does not affect your suggestion that you would give a residential settlement for three years?—It affects both, because he did not acquire one in the place that he went to, and accordingly he was brought before the sheriff, and sent off to Ireland, and he remained in a poorhouse there for about a month, and shortly after that we saw him back again; he was sent back to us, and he is now in an institution for the poor, and we have to pay for him there.

669. Mr. *Orr Ewing.*] How many cases are there a year in Scotland similar to the one which you have stated?—I think they are innumerable.

670. I mean of sending people over to Ireland?—The number is stated in the report of the Board of Supervision; I think it is about 200; I do not complain so much of sending them over to Ireland, as of the parties not acquiring a settlement.

671. But is not the law of Scotland this, that we must relieve a pauper if he becomes a pauper in Scotland, and obtain repayment for that relief from Ireland, unless we send him back to Ireland?—Yes, according to the present law.

672. Therefore every Irishman who is properly a pauper can by law just now obtain relief in Scotland, unless we send him back to Ireland?—Yes.

673. If that be the case, how can you complain of the law?—I complain that under its present provisions there are so many hundreds that cannot acquire a settlement.

674. But whether they have acquired a settlement or not in the parish in which they are residing they must get relief?—And charge Ireland with it, you mean; practically it is never done.

675. It is always done, is it not?—I never knew a case of it.

676. Do you know any person now, who is admitted to be a pauper, that is not obtaining relief?—No.

677. Therefore every man who is an Irish pauper is getting relief?—Yes; every man that has a claim is getting relief.

678. Therefore you have no ground of complaint?—It is not the administration of the law, so much as a change in the law altogether, that I contemplate.

679. You only want a change of the law, to prevent the power of sending paupers back to Ireland?—No; in the way of giving them more facilities in acquiring a settlement, and not losing it when once acquired.

680. But if they obtain relief at present, how would

Rev. *B. Tracy.*

29 March 1870.

would they be benefited by the change you wish?—Those that I refer to do not obtain relief.

3681. But I thought you said that there was not one person that you knew now, that was entitled to relief, and did not get it?—There may not be one such entitled according to law, but in my estimation they are entitled according to right and justice, having spent over 20 years in Scotland working hard.

3682. Is there any pauper that you are aware of now that is refused relief because he has not a settlement in that parish?—A great many.

3683. Must they not send him back to Ireland if they refuse him relief?—No; there is no such obligation whatever

3684. Are they not bound to give him relief until they send him back to Ireland?—They are bound to give him casual relief, of course.

3685. That casual relief must be for ever, unless they send him back?—I do not know.

3686. You do not know what the law is?—I think I know the law on that particular point.

3687. Is not what I am stating the law?—Yes; I think it is the law.

3688. Therefore your complaint is groundless?—No; the reason why so few are sent to Ireland now is, that the people, being terrified at the idea of being sent over there and sent back, do not apply; and the inspector does not give them relief if they do not apply.

3689. And then they support themselves?—That does not follow; I do not know what becomes of them.

3690. Do you know the parish of Dumbarton?—The locality I know.

3691. Would you be surprised if we have it in evidence that half of the paupers relieved in that parish are Irish?—I would not be surprised if half of the casual poor, or of the applicants, were Irish.

3692. Half of the registered poor?—I should be surprised at that.

3693. And would you be surprised to hear that they have given up sending Irish over to Ireland, because they come back immediately?—No.

3694. *Chairman.*] Is it not the fact, that almost all the Irish that are sent to Ireland, sooner or later come back to Scotland?—Yes.

3695. I presume from that fact, we may infer that they are better off in Scotland?—No; there are interested parties there who send them back, so that the poor must come, or get no support at all.

3696. You say that McGinty was put in the poorhouse in Ireland?—Yes.

3697. Was he not taken care of sufficiently there?—No; at least there was a moral pressure brought to bear upon him to come back.

3698. Sir *Robert Anstruther.*] Who brought the moral pressure to bear?—I do not know; I suppose the guardians of the poor might bring some pressure to bear upon him.

3699. Mr. *Orr Ewing.*] What do you mean by a moral pressure; do you mean a pecuniary pressure; was he bribed?—I do not know that he was, he might have been; it was this sort of thing, "You go back to Scotland; if you do not, we will incarcerate you for ever in the poorhouse; you will never see your wife if you stay here," (he had left her in Scotland); "we will pay your passage back."

3700. *Chairman.*] You mean that they starved him back to Scotland?—Starved, and coaxed, and frightened him back.

3701. Sir *Robert Anstruther.*] Are you speaking of facts which you are aware of yourself, or only stating what you imagine may possibly be the case?—I am stating what I imagine may be the means that they adopted to induce him to go back. But I should say in this particular case, apart from any influence being brought to bear upon him, the attractions of his old home, and his wife living there, and his family being there, would be sufficient to induce him to come back.

3702. Mr. *Orr Ewing.*] But if his family were living there, should not his family have supported him?—They were not able to support him; his sons did not live with him; one son was a labouring man and the other son was a soldier, and they were not able to do anything for him at all.

3703. Do you call coaxing, frightening, and bribery, moral persuasion?—It may be used in that way; I was asked how it *might* be done; but I did not mean to say how it is really done; but I do not know, and I do not profess to know, anything at all about the Irish Poor Law; I have a note here from one of the Irish journals which says that all persons going from Scotland and England to Ireland, receive relief, and that the Irish are bound to afford them relief.

3704. Sir *Robert Anstruther.*] Is that mentioned as a ground of complaint?—It is mentioned as a ground of complaint by the Irish. "If an Englishman, Scotchman, or Welshman land in Ireland to-day and begin to beg of us, and as soon as he puts foot on land, we cannot send him back; we must support him in our workhouses all the days of his life, if it so please him." That is an extract from the "Irishman" the 4th of September 1869.

3705. Mr. *Orr Ewing.*] They have no law of settlement in Ireland?—They have no law of settlement.

3706. Sir *Robert Anstruther.*] You do not undertake to say from your own knowledge that what you just now read is the fact?—No; not from my own knowledge.

3707. Mr. *Orr Ewing.*] Are there many English and Scotch paupers being supported in Ireland?—I should think a good number in Belfast and Derry.

3708. *Chairman.*] I believe that exhausts your points?—The changes which I would suggest would be just to assimulate the Scotch law to that of England in regard of settlement; let us be able to acquire a settlement in the time required in England, I think it is a year; and once having acquired it, let us not lose it again. And some other of the changes which I should wish would, I think, come also under the English law; that is to say, if a woman acquires a settlement let her not lose that settlement because she marries an Irish husband who has no settlement, and let not her children suffer because she has contracted that marriage. The children of a Scotch woman marrying an Irishman, who has not a settlement, she having had one, are actually in a worse state than that of illegitimate children who follow their mother's settlement.

3709. You do not think that that is the English law, that a married woman keeps her own settlement?—I do not know that. I wish to mention, with regard to the number of Catholic orphans and deserted children that have no parents whatever to look after them, that I find there are 7,507 orphans

phans and deserted children in Scotland. Now, if we assume that the Catholic population is according to the estimate submitted, perhaps 1,500 orphans and deserted children would be about our proportion.

3710. From what data do you say that that 1,500 Roman Catholics?—I must take the number 1,500 from the proportion of the Catholics.

3711. You say that 20 per cent. of these children are Catholics?—Yes; because from the census taken at Pollockshaws precisely one half of my people are born in Scotland.

3712. Mr. *John Hamilton.*] I think you say that Roman Catholics with children are loth to go into the poorhouse?—Yes, but these children will have no parents.

3713. *Chairman.*] You have told us that 20 per cent. of the paupers are Roman Catholics?—I think so.

3714. But it does not follow that 20 per cent. of these orphan children are Roman Catholics?—Not conclusively.

3715. What do you want to draw from that fact?—Just the same conclusion as I draw from the statement of the Catholic population or the Irish population, that in the framing of a law, or in the changing of the law, that should be taken into account to meet the wants of these children.

3716. In what way?—That their parents would, with more facility, acquire a settlement, and so on.

3717. Sir *Robert Anstruther.*] But they have no parents?—No; but they follow the settlements of the parents though the parents are dead.

3718. *Chairman.*] You mean to indicate that you wish the children's birth settlement to have precedence over the parents' birth settlement?—Yes.

3719. Would you make it at a particular age?—No, it would be of no use to them if it came after the age of majority.

3720. You mean that from the birth of a child its own birth settlement should have precedence?—Yes; I would extend also the area of chargeability, I should think, to the whole of Scotland, because it is impossible for many poor ever to acquire a settlement for the reasons which I have stated.

3721. Practically, you would abolish the law of settlement?—I would; I might require a year as in England, to acquire a settlement.

3722. If the whole of Scotland formed the area of chargeability, the settlement would be anywhere in that area, and therefore, practically, there would be no law of settlement?—I would require a year for strangers to acquire a settlement. I think it is quite right that they should spend some time in Scotland before they fall upon the poor rates, and then, once having acquired it, they should not lose it again. I should suggest, too, that the applying for and receiving casual relief in any emergency, should not break up the currency of the time that is required, or would be required, to acquire a settlement.

3723. I believe that you have no other facts to bring before the Committee?—No.

Mr. George Henry List, called in; and Examined.

3724. *Chairman.*] You are chief constable for the counties of Haddington and Berwick?—I am.

3725. How long have you occupied that post?—Twenty-nine years for the county of Haddington, and for the last nine years for the county of Berwick also.

3726. I think you desire to submit to the Committee some facts as to the practice in the county of Haddington of relieving vagrants through the intervention of the police?—Yes.

3727. How long have you adopted that practice?—Since 1851.

3728. Will you state to the Committee what your practice is?—In 1851 the justices approved of a plan of taking houses of refuge in three parts of the country, Dunbar, Haddington, and Tranent, at which the police having charge receive tramps for a single night, and give them food and lodging, and pass them on the next day.

3729. Would any of those so relieved be of the class of the casual poor that apply for relief to the inspectors of poor?—Decidedly the greater part of them. The parochial boards subscribe 50*l.* a year amongst them; all but four, who, being on the borders, do not think it right to subscribe to a plan which would put vagrants on them from the centre of the county.

3730. But all the other boards subscribed to the fund?—Twenty of the boards subscribed from 5*l.* downwards.

3731. Where have you refuges; only in these towns?—Only in these towns; in the other police stations we keep one of the cells into which to put a tramp, if he wishes, and give him the same food.

3732. What has been the effect of that system?—The first five years that we commenced it our convictions were 26 per cent. of strangers, in proportion to the total.

Mr. *G. H. List.*

3733. What do you mean by strangers?—The people having no residence in the county passing through it.

3734. What you might call vagrants?—Mostly so; then the last five years, that is up to December last, it was reduced to 13 per cent.

3735. Have you the figures of the number relieved in this way?—I have.

3736. Will you take it over the county, over a period of five years from the time of the institution of the system?—I can begin at 1851; the total in 1851 was 1,103; the next year they dwindled down to 515, and they were 802 in 1853.

3737. What proportion of the general vagrant class do those figures represent?—I can give you that under the countries, Scotch, Irish, English, foreign.

3738. You say that these are mostly of the class of casual poor; do these figures comprise the whole of the vagrants relieved, or only so many of the vagrants as did come under your rule?—So many only as came under our rule.

3739. What proportion would that be of the total vagrants in the county; have you the figures?—No, I cannot give that: in 1854 the number was 980; in 1855 it was 915; in 1856 it was 1,125.

3740. Do they go on gradually increasing, taking them in periods of five years?—In 1857 it was 1,170; in 1858 it was 1,238; in 1859 it was 938; it came down in that year; in 1860 it

Mr. *G. H. List.*

29 March 1870.

was 968; in 1861 it was 1,465; in 1862 it was 1,884; in 1863 it was 1,645; in 1864 it was 1,184; in 1865 it was 1,342; in 1866 it was 1,309; in 1867 it was 1,333; in 1868 it was 2,037; in 1869 it was 1,913.

3741. What is the reason of that large increase from 1867 to 1868?—We could not account for it; the vagrants fluctuate so much, according to the state of trade.

3742. What was the reason of your adopting this system; what took place before 1851?—I had been in charge of the county for 10 years prior to 1851, and found that vagrancy had a great effect on crime; and on my reporting that to the justices, they agreed to establish this system. It was for the 10 years prior to 1851 that I had watched, and found that vagrancy had a great effect on crime.

3743. In what way did this relieving of them by the police have the effect of reducing the amount of vagrancy?—I will show you that. For the first five years that we commenced, the per-centage of strangers in our convictions was 26, that is from 1851 to 1855; from 1861 to 1865, that is the last five years, it was reduced to 13 per cent. of strangers convicted, upon the total.

3744. And what effect has it had upon the application of the casual poor to the inspectors?—The inspectors do not relieve these casual poor, but they go to the houses of refuge, in charge of the police, for relief and shelter.

3745. Then the inspectors are, in fact, practically relieved of that work?—Yes, the arrangement is founded upon the English system.

3746. Do you find that the 50 *l.* subscribed by the parochial boards is sufficient to meet the cost of your system?—I have the figures here. The cost, without the police taking charge, is 29 *l.* 16 *s.* 3 *d.* for a year; that is, irrespective of the policemen's pay.

3747. Mere food and lodging costs that?—Yes, it costs 29 *l.* 16 *s.* 3 *d.*

3748. Mr. *M'Lagan.*] What is done with the rest of the 50 *l.*?—It is paid into the county rates. The county keep policemen to take charge of these places, and charge nothing for that.

3749. *Chairman.*] Is the same system adopted in the county of Berwick?—The same system is not adopted in the county of Berwick, and there I can make a contrast. The counties are very much alike in population, and I find that in the county of Berwick the average per cent., for the last five years, is 20 strangers convicted as against 13 in East Lothian.

3750. Are the inspectors troubled with many casual poor in the county of Berwick?—They are troubled very much with them, and they have applied to me over and over again; and last year I made a report to the justices recommending them to establish a similar system, by a pecuniary contribution of the whole inhabitants and parochial boards.

3751. What is the complaint of the inspectors, generally; is it that the casual poor apply to them, and that they have no means of knowing what they are, and that they therefore want police assistance?—These tramps come to them; they come on a wet night when the people are really deserving of something; but they know very well that if they give them anything it is very likely spent in liquor, and they feel that it is throwing the parish money away.

3752. They had no lodging-houses to put the in?—Some of them have; others had not.

3753. But no sufficient control over them?—No sufficient check. We take their names dow on slips, and record a full description of eve tramp that comes under our notice.

3754. Take the number relieved by you 1869, namely, 1,913; how many of these wou be able-bodied, and therefore not proper objec of relief under the Poor Law?—I should sa fully two-thirds.

3755. Then am I to draw this conclusion tha as a matter of fact, a large proportion of th casual poor that are relieved by the inspector are of the able-bodied class?—Yes; but the inspec tors will not, if they can avoid it, relieve an able bodied poor person, except on a night when the are wet, and there is some danger to the inspec tor if he does not give the person a 6 *d.* or some thing.

3756. Then do you mean that this system rather relieves the inspector from being troubled with people who are really not objects of relief?—Decidedly, and that is the reason why the in spectors of Berwickshire wish the same system adopted there.

3757. Are you aware whether the same system is adopted in any other county in Scotland?—In no other county in Scotland.

3758. Were you in the same position as chief constable or any similar position in any other county before you came to Haddington?—No; I was superintendent of police of Musselburgh for five years.

3759. Your experience is entirely Scotch, you have had no English experience?—Entirely Scotch.

3760. Do you think that the system has had any effect in checking vagrancy, or merely that it has diminished the amount of crime?—It prevents public begging, because the police pass these vagrants on, upon a regular system; they profess to do it in every county in Scotland, but we do it in a regular form, by passing a slip of paper from constable to constable, with the vagrant and his description on it.

3761. What are these three places of refuge which you have?—A house of four rooms, the constable living in the two upper rooms.

3762. Is it the police station?—Some are police stations.

3763. Mr. *John Hamilton.*] What induces the vagrant to show the paper that you give him?—The constable does not lose sight of him till he hands him over to another constable, or out of the county.

3764. *Chairman.*] Does that 29 *l.* which you spoke of, cover the cost of these buildings?—Yes; we rent them. There is one of our blank forms (*handing it in*, vide *Appendix*).

3765. Mr. *John Hamilton.*] Of course the resident poor requiring casual relief, are relieved by the inspector?—Yes; we do not interfere with them.

3766. *Chairman.*] This system only applies to strangers applying for casual relief?—Yes.

3767. What is the course of proceeding; does a man apply to you for relief, or do you find him and take him to the refuge?—He applies at the refuge, and then gets relief. There is a paper that is filled up when he applies (*handing it in*).

3768. He applies at the refuge for food and lodging?—Yes; and he is taken in in all cases.

3769. And he gets his food and lodging for the

ght?—And his breakfast in the morning; e is then passed on by the constable in the ion that he wishes to go, with that paper with him.

0. This paper is filled in by the constable? s.

1. And he gets from the man a statement e he is going to?—Yes, as correct as the will give him. That is passed on to the next able, who passes him on to the next, and

2. Is there a constable in each parish in lingtonshire?—Not in each parish, but so together that they pass on these people from o another; and, finally, that paper is signed e toll-man of our county, to announce that agrant has passed out of it.

3. Mr. *John Hamilton.*] Does not this in- the work of your men?—Yes, and we have ised their number accordingly.

4. *Chairman.*] Does the toll-man bring you the paper?—I pay the toll-man a farthing e for every one that he certifies. The toll- gives the greater part of the form to the last able, and sends me a small piece torn off at ind, printed for the purpose.

5. Mr. *John Hamilton.*] Cannot the va- t refuse to go into your lodging-houses?—If going through the county, we will take him y direction he wishes; but if he does not that, we refuse to take him in. In the course ear, we find, perhaps, a dozen refractory ones do not go in.

6. *Chairman.*] Only a small proportion are ctory to the same extent?—Not one per

7. You say that there were about 12 last out of 1,913 relieved?—Yes.

8. I see that a number of these are chil- ; are they children travelling with their nts?—They are travelling always with their nts; I do not remember a dozen instances, s many years, where there were children by uselves.

9. Suppose that you have three or four ps coming and lodging, and in the morning are all going different ways, what happens ?—When that occurs, and we cannot pro- constables sufficient, we have to let them go, we do not pass them on.

0. Mr. *John Hamilton.*] The constable of neighbouring district knows where to meet neighbour, I suppose?—Yes, but if there is reak we send a letter by the post to arrange and we have such facilities in East Lothian we can do that.

1. *Chairman.*] Do you find that this system any effect in preventing the same tramps coming back again upon the county?—Yes; do not have two per cent. come to us again.

2. Then they are all new men or new men every year?—Yes, and the contrast in rwickshire is, that we have 10 per cent. down the returns as repetitions.

3. Mr. *John Hamilton.*] What food do you e them?—Just bread and water, not sufficient make it an inducement for them to come; ead and water at night, bread and water in the rning, and bread and water at the next station dinner. They have a guard bed with a blanket d a good stove to heat the room. Males and males are kept separate.

4. Can you give us the proportion of males, males, and children in the last three years, we will say 1867, 1868, and 1869?—I can. In 1867 there were 940 males, 205 females, and 188 children; in 1868 there were 1,513 males, 275 females, and 249 children; and in 1869 there were 1,480 males, 264 females, and 169 children.

3785. Can you give us the nations to which they belonged?—In 1867 the Scotch were 727, the Irish 303, the English 284, and the foreign 19; in 1868 the Scotch were 996, the Irish 481, the English 522, and the foreign 38; and in 1869 the Scotch were 952, the Irish 460, the English 465, and the foreign 36.

3786. In places where you are distant from either of the three places where you have these houses of refuge, you say that you use the police stations?—We use the police stations at some of the distant places; but there are very few relieved at these distant places, and we cannot make sure of passing them on; but East Lothian having the sea on one side and the Lammermuir Hills on the other, there is but one main road in the county.

3787. The chief relief is in those three places?—Yes; in the upper and lower districts there is not much done; we relieve them if they come to us, but cannot insure passing them on.

3788. Mr. *John Hamilton.*] Supposing that a vagrant came back the next day, would you give him relief the same as before?—Just the same; but such instances seldom occur.

3789. In fact, you would give a vagrant bread and water and a night's lodging as often as he chose to come?—Yes.

3790. *Chairman.*] Practically, you find that he does not think it such good fare as to be worth coming back for?—Practically, we know that by begging he will get better fare.

3791. I presume that there are a number of beggars that do prefer that, and do not come to you?—Yes.

3792. Can you interfere with those?—We have no law in Scotland by which we can.

3793. Do you think that if you had a proper vagrancy law, coupled with this system, adopted generally, it would be beneficial to the country for the relief of the poor as well as for the repression of crime?—I think that if the parochial boards were bound either separately or by combination amongst themselves, or by an arrangement with the county police authorities, to establish houses of that character in which to receive tramps for a single night, and a law were passed to punish public begging, great good would be done.

3794. It would probably be to the advantage of the deserving poor?—It would be to the decided advantage of the deserving poor.

3795. It would have the effect of purging the roll, and the expense of relief from a great many who ought not to be relieved at the expense of the rates?—It would; and I think if the Committee thought proper to ask any inspector of poor in East Lothian, he could tell what effect the present system has had upon his duties.

3796. Do you know under what power the boards subscribe to this fund; did they apply to the Board of Supervision for permission?—Not to my knowledge; it was a voluntary arrangement, but the Board of Supervision knew of it, because Mr. Walker, the chairman, asked me for particulars last year, and I gave them to him.

3797. Do you know whether it is alluded to in their report?—It is not alluded to.

3798. But as a matter of fact, from conversation with Mr. Walker, you are aware that he

Mr. *G. H. List.*

29 March 1870.

knows of it?—From correspondence I can say that he knows that it is done.

3799. Are there any other points which you wish to bring before us?—I think not.

3800. Mr. *John Hamilton.*] Do you see any possible difficulty in any county carrying out your plan?—Yes, in carrying it out as fully as we do, and passing these vagrants on. I could not pass them on in Berwickshire. There is one main road through East Lothian, and we have five or six main roads through Berwickshire, and in the west of Scotland it is much worse. You could not attempt it in any other county in Scotland but East Lothian, because we have one main road with the sea on one side and Lammermuir Hills on the other, and the tramps are kept on the main road.

3801. Do you mean that, even supposing improvements were made in the law, so as to enable you to deal with beggars, the system that you have adopted could not be advantageously carried on in other counties?—The relieving them could be, but not to the extent of passing them on.

3802. It would require a larger force?—A much larger force, and a force which the Commissioners of Supply would not agree to.

3803. *Chairman.*] You have seen the evidence given by Captain Young, the chief constable of Ayrshire?—Yes; but I do not think that touches upon that point of passing vagrants on

3804. He adopts the plan of relieving t casuals?—Yes; that I would adopt for the wh of the counties of Scotland, but not the plan passing them on.

3805. But even in that modified form, passi them on where the configuration of the coun allowed it, it would be beneficial?—It would beneficial in reducing vagrancy, and allowing t parochial boards to deal with the really deservi poor. I calculate that each station would co about 25 *l.* per annum, assuming that it w carried out in counties such as East Lothian a Berwickshire; I do not mean to say that th would be the case in Lanarkshire and those cou ties where there are so many vagrants, but agricultural counties the expense of each static would be 25 *l.* a year, for each house of refuge.

3806. That is the house and the food supplied —The rent, and food, and something for the ma keeping it, and coals, and everything, would b about 25 *l.* a year.

3807. About 10 *s.* a week would keep eac station?—About that.

3808. Is there any other point that you wi to bring before us?—No.

Friday, 1st April 1870.

MEMBERS PRESENT:

Mr. Anderson.
Sir Robert Anstruther.
Mr. Armitstead.
Mr. Craufurd.
Mr. Ellice.
Mr. Orr Ewing.
Mr. John Hamilton.
Mr. Loch.
Mr. Mackintosh.
Mr. McLagan.
Mr. Miller.
Mr. Arthur Peel.
Sir David Wedderburn.

EDWARD HENRY JOHN CRAUFURD, Esq., in the Chair.

Mr. Daniel Kemp, called in; and Examined.

Mr. *D. Kemp.*
1 April 1870.

3809. Mr. *Miller.*] I think you are in charge he City poorhouse in Edinburgh?—I am.

3810 How long have you been in that posi- ?—Upwards of 13 years.

3811. Had you anything to do with poor law ters previous to that time?—I was nearly the e number of years in a similar situation in gland, having a short time prior to that, also England, been relieving officer.

3812. In what part of England?—Properly aking, in Wrexham Union, but it was a part Denbighshire and part of Cheshire.

3813. Sir *Robert Anstruther.*] Where were you England as master of a poorhouse?—In Wrex- n, and relieving officer in the same place.

3814. Mr. *Miller.*] You will be able to give Committee some information as to how poor- se matters are managed in Edinburgh?—Yes.

3815. Beginning with 13 years ago, are you e to state to us the state of matters at that e; that would be back in 1857, or can you e us information of the state of things previous that time?—I have a comparative view to e extent from 1847 as to the daily averages the poorhouse down to the 14th of May 1869.

3816. Have you it in a tabular form?—Not ecisely for all that time; I have the daily erages consecutively for all that time. I can e you precise information from 1856, covering y own experience, but I will just lead on to at by referring to the daily averages prior to 56.

3817. Will you state the comparative view as the number and cost of inmates in the poor- use, from 1847 to 1869?—Taking the daily erage of 1847, the numbers were 626 of all es; in 1848 they were 695; in 1849 they were 2; in 1850 they were 664; in 1851 they were 2; in 1852 they were 618; in 1853 they were 9; in 1854 they were 598; in 1855 they were 2; in 1856 they were 547; in 1857 they were 2; in 1858 they were 560; in 1859 they were 1; in 1860 they were 578; in 1861 they were 8; in 1862 they were 595; in 1863 they were 7; in 1864 they were 582; in 1865 they were 6; in 1866 they were 589; in 1867 they were 4; in 1868 they were 621; and in 1869 they ere 652.

3818. Can you give us the cost in each five ears?—Not through the whole period; I think begin the daily cost with 1856.

3819. Give it us in 1860?—The cost per week the poorhouse in 1860, including all the items 0.47. of maintenance, except rent, was 3*s.* $5\frac{5}{12}$*d.* per head.

3820. That is both old and young?—Yes, that is old and young; that is in the poorhouse proper.

3821. *Chairman.*] It includes all wages and salaries?—Everything except the mere rental; rental as it stands costs us nothing.

3822. Sir *Robert Anstruther.*] I suppose by rental you mean the cost of building too?—The annual value of the houses and lands; but we have no lands; I mean the per-centage upon the cost of the houses; in 1865 the cost was 2*s.* $11\frac{6}{12}$*d.*, and in 1869 it was 3*s.* $2\frac{3}{12}$*d.*

3823. Mr. *Miller.*] You have probably some reason for the difference between 1857 and 1869, for the gradual increase in the number of paupers that takes place in that period; what was the reason of that, do you know?—The increase of paupers, as between 1857 and 1869, was this; the daily average number in 1857 was 542; and in 1869 it was 652; 1848 appears to be the highest year which I have noted, that is 695; they fall off as compared with 1869 to 652, but they fall in 1857 to 542; and they rise again down to 1869.

3824. But the highest numbers in 1848 and 1849 were exceptional, were they not?—They were cholera and fever years.

3825. So that you would not hold those numbers as a good criterion for judging of the usual amount of pauperism?—I think not; for the disturbance does not appear to have subsided till 1857.

3826. After that period it begins to rise again?—There is a gradual increase.

3827. Now, do you hold that all this shows a regular undisturbed progress in the indoor pauperism?—So far as the house is an index of that, it does show that.

3828. Were there no disturbing causes during that period?—None that I am aware of.

3829. Do you keep lunatic paupers in the house?—Yes, we have lunatic wards. The lunatic wards constitute a really distinct establishment, one side of a main thoroughfare in the town. One house is a new building, built for an industrial school, but which was never occupied, as the board changed their views in regard to the boarding-out of children. The other building is an old house, built in 1669, as an office for the Darien Company, but now used for lunatic wards.

Mr. *D. Kemp.*

1 April 1870.

3830. Is that class of paupers on the increase also?—They are not on the increase; they have remained very stationary. We have, however, in that time undergone some changes, in so far, that the houses not being suitable for both sexes, we have boarded the men away, and retain only a license for females.

3831. Have you children in the workhouse?—We have children to some extent; a certain number of children in the workhouse, whose cases are in some transition state.

3832. But as a rule, you have not children there?—As a rule we never rear children there; we have always a certain number of children.

3833. What do you do with the others?—They are all boarded away in the surrounding district.

3834. Have you any difficulty in managing the paupers in your establishment?—In one sense we have, and in another we have not; that is to say, I find that we can control them all; but one class as compared with another are very troublesome. You are aware that the city poorhouse proper is also an old structure, built in 1740, and was used for a great number of years as an almshouse. The privilege of admission and remaining there was granted in consequence of good behaviour. If they behaved well they remained; if they behaved ill they were turned out. But all that was changed in 1845. At the same time, a considerable number of the almshouse people remain, and a parallel class has to some extent continued in the house; that is to say, the destitute old people, those who have no homes, are sent in, though well behaved; indeed, they ask to come in frequently; and we have the roughs, who were brought in after the passing of the New Poor Law.

3835. How do you deal with those roughs, as you call them?—We deal with those just as stringently as the rules will permit.

3836. Do you feel yourselves confined by the rules in any way as to the proper treatment of them?—I think that in Scotland we require more power to deal with pauperism after the change in the characteristics of the paupers.

3837. They have the power just now of giving you notice that they are going to leave at a certain time?—Yes.

3838. Does that operate injuriously against the proper discipline of those characters?—A great number of the worst characters go out and in, without any proper reason or proper object, often for bad purposes, I fear; and a great number of them steal the clothes, that is to say, go over the walls with the clothes; and we have really no proper powers of dealing even with those.

3839. They get over the walls by stealth, and take along with them the clothes that they are wearing?—Yes.

3840. Do they ever come back to you?—They frequently come back minus the clothes.

3841. Sir *Robert Anstruther.*] Are they allowed to leave whenever they please, or under what rules is a pauper allowed to leave the workhouse?—He must give 24 hours' notice. We are not obliged to keep him the 24 hours if it would serve any good purpose to let him away before that; but we can keep him the 24 hours, and as a rule we do. We take the notice the one morning, and dismiss him the next.

3842. Mr. *John Hamilton.*] Would you like any alteration made in that?—I think, from the class of people we receive, that would require a considerable amount of alteration.

3843. Sir *Robert Anstruther.*] Is it not often the case that they go away on the Friday or Saturday, and come back on the Monday, having spent Saturday and Sunday in debauchery and drink?—Yes, and a great deal worse than that sometimes; they manage to go out in considerable numbers on the Saturday, and come back, many of them, the same day, drunk, and besiege our doors.

3844. In what way do you propose to meet that difficulty as to their having the power of going in and out when they please?—I think where they can show no good cause for their going out, when their characters are well known to us, we ought to have the power of detaining them a shorter or a longer time; at all events, to have the power of running through their arrangements, so that their wills shall not predominate.

3845. Have you any practical means of detaining them; supposing that you wish to detain a pauper and the pauper did not wish to be detained, how would it eventuate?—I have no doubt that for a while it would eventuate in considerable trouble, but I generally find that if we maintain the discipline firmly the pauper yields to us.

3846. Mr. *John Hamilton.*] Would a longer notice suit your views?—A longer notice in certain circumstances. It might be permissive. We need not keep them all the time; but we should have the right to run through their arrangements.

3847. Sir *Robert Anstruther.*] What steps do you take when they come back minus the clothes?—Prior to April 1867, we really were powerless; we could get no punishments inflicted by the magistrates and sheriffs. Sheriff Gordon would not convict; the magistrates would not convict, and the justices would not convict, and the paupers really quite ran riot in that direction. In 14 months prior to April 1867, 287 paupers absconded by going over the walls.

3848. Mr. *Miller.*] What height is the wall?—To the main street eight feet; but it adjoins an old parochial burying ground on the other side, which is a great misfortune to us, because they get over the walls into that, not to the front street. Those 287 all made away with every garment, the aggregate value of that clothing was 358 *l.*

3849. And did they return upon you?—Almost all.

3850. Minus the clothes?—Minus the clothes.

3851. Mr. *Loch.*] In what condition did they come back; in some other clothes of their own?—In some rags of their own.

3852. Sir *Robert Anstruther.*] And by whom are these clothes mostly received?—Neither the police nor ourselves have ever been able to discover that; they must find a market that we know nothing about.

3853. Mr. *Loch.*] The clothes are marked, are they not?—They are all marked.

3854. Sir *Robert Anstruther.*] If you found the persons who had received the clothes, have you any power of punishing them as receivers of stolen goods, or of parochial property?—We have a clause in the Police Act which would enable us to do that, and there it was that our difficulty lay with the magistrates.

3855. Mr. *Loch.*] Are the clothes so marked that they could take out the mark and make them applicable to other purposes?—They attempt to do it by cutting out the mark, or extracting it by turpentine, and some other means.

3856. But is not the material of an extraordinary character, which would draw attention to it?—Very much like that which a labouring man would use in Edinburgh.

3857. *Chairman.*] You say that you have had difficulty with the magistrates; will you explain what that difficulty is?—When I tried to press these facts upon their attention before it came to this excess, I was questioned thus: "Can you show that those clothes have been stolen? Can you tell where they have gone?" And the reply was "No." The pauper said, "I got drunk, and they were taken from me." That became a stereotyped answer. "Can you rebut that statement?" I was asked, and I could not rebut it. But the excess to which the thing went, led the magistrates to put them on their trial, and if they pled guilty, they were punished, and received punishments varying from 15 days to nine months, with very good results.

3858. What were they punished for; leaving the workhouse with clothes and coming back without them?—I sent up a written charge, charging them with stealing clothes; and it was put to them in court in that form, "Are you guilty or not guilty of stealing those clothes?" They pled guilty in almost all instances, and were punished.

3859. If they had not pled guilty, you think that you would have had a difficulty in the present state of the law in convicting them?—No doubt of it.

3860. There is no law that enables you to punish a pauper who goes away surreptitiously with the clothes of the poorhouse, and comes back without them?—I believe there is not.

3861. Sir *Robert Anstruther.*] If he leaves the workhouse after giving due notice, is he entitled to take his workhouse clothes?—No.

3862. Do you give him, then, the suit of rags that he had when he first entered?—Unquestionably; unless they are really in such a state that we think it wiser to destroy them than keep them, which is seldom the case.

3863. Mr. *Loch.*] Do you cleanse the rags at all after they come into the poorhouse?—Always.

3864. Mr. *Miller.*] When those fellows return (as you say they often do) upon you, have you just to re-clothe them?—We have to re-clothe them. I had one instance of one fellow going away four times and taking four suits in five months, and the feeling evoked by the whole thing was defiant and turbulent. They would not take, if they could avoid it, an old suit of clothes, and I was prevented, owing to the fact of the clothes going, frequently against my judgment, from giving a new suit lest it should be taken away.

3865. Sir *Robert Anstruther.*] You would wish a power given to the magistrate to deal with these men in the same way as soldiers are dealt with for making away with necessaries?—Yes; or make the law of Scotland analogous to that of England in that respect.

3866. Mr. *Loch.*] What is the law of England in that respect?—Lumley says that, according to 55th George the Third, chapter 137, they can punish and do punish the English paupers when they take away their clothes, whether they really directly intend to steal them or not, whether there is evidence of a felonious motive or not. I mean by that, if a pauper gets leave, and does not come back but keeps the clothes, even though he has never sold them, he is punishable by the the law of England. But we cannot get such a case as that in Scotland brought before the justices at all. I mean this, that in the case of those to whom I might give leave, not knowing precisely their character, or who might be sent an errand, and who stop away with their clothes, if I pointed them out to a policeman he would not touch them; the clothes must be away before any magistrate would deal with them now.

3867. Does that book mention the punishment awarded by the English law for the offence?—I have merely a reference to the Act. I cannot quote it from memory, but I have frequently had them punished in England for similar offences, the punishment varying from three weeks to six weeks.

3868. Mr. *Miller.*] When that class of paupers leave you, do you fill up their beds again with others?—Yes.

3869. If they come back in the evening of the day, what do you do with them?—We put them in the probationary ward, as we call it in Scotland, or the receiving ward, as they call it in England, and they pass through the same course in the receiving or probationary ward as if they had never been in at all; that is to say, they are put into the bath and treated just as if we had never seen them before.

3870. Do they come back to you intoxicated?—Frequently; I had an instance last Saturday of a woman coming into the house, returning from punishment; she had been sent to gaol for stealing the clothes, and she returned quite drunk at nine or ten o'clock on Saturday night. Another who had gone out that morning, whose name is here, also returned to the probationary ward quite drunk.

3871. And you cannot refuse such people, I suppose?—It is not safe to refuse them; I would not like to take the responsibility of doing it. The sheriff says that we should not; but I do not think that a drunken person is properly an object for relief.

3872. Sir *Robert Anstruther.*] With regard to women of loose character, I suppose it is often the case that they go out on Friday, stop out for Saturday and Sunday, and come back to you?—Frequently.

3873. Mr. *Miller.*] As I gather from your evidence, it seems to me that that class of people treat the poorhouse as a sort of convenience for their own accommodation?—They really, a great many of them, get all its advantages without its disadvantages.

3874. Have you no test, in the way of work or anything of that sort, to operate beneficially on them?—Yes; we have a considerable amount of employment for the females. Those with young children are chiefly employed in the way of scrubbing the floors, cleaning the house, and washing.

3875. Mr. *John Hamilton.*] Your remedy would be to require a lengthened notice from the pauper before leaving?—Yes.

3876. How long a notice would satisfy you; two days, 48 hours?—I think it should be longer than that in some instances; I would extend the 24 hours to a week.

Mr. *D. Kemp.*

1 April 1870.

3877. Mr. *Loch.*] Could you not build your wall a little higher?—If we did it would look weak in the law, I think, to admit such a state of things.

3878. *Chairman.*] But surely prevention is better than cure?—I admit that; but the public feeling, I think, would not allow us to have the walls to such a height that they might not be scaled.

3879. You do not mean to say that the public would prefer to have their property stolen rather than have a high wall to prevent its being stolen?—I fear the feeling runs very strongly that way.

3880. Mr. *Loch.*] Among what classes?—Among the respectable classes; they do not like to see a high wall round a poorhouse in the city.

3881. It makes it look too much like a prison, they think?—Yes.

3882. Sir *Robert Anstruther.*] It has been suggested that the first notice should be 24 hours, and that it should be increased in ratio as the number of notices increased; that the second time it should be two days, and the third time three days, or even more than that; do you think that would answer your purpose at all?—I have never seen the working of such a scheme, and I would not like to pronounce upon its suitability offhand; but I think that a scheme might be devised that would give us more power, and give us justice in the case.

3883. Mr. *Miller.*] I think you point to longer notice, and a ready means of punishment?—Yes. If the Committee would permit me, I would just give an illustration, in the case of a well-known man, of his course during last year. I allude to a pauper of the name of James Chisholm.

3884. Sir *Robert Anstruther.*] To what nation did he belong?—He is a Scotchman, unfortunately. He went out and in on the same day for a good while; he made such a practice of it, that the office has taken to refuse him readmission for a considerable time; and during the past year, I mean during the present parochial year, from 14th of May up to the present date, he has had a very extraordinary career; he has been out 39 times and in 38.

3885. Mr. *Loch.*] He is out now then?—He is out now. I noted here that in August last he is admitted on the 28th, dismissed on the 31st; he returns on the 1st of September, is dismissed on the 3rd; returns on the 4th, is dismissed on the 7th; returns on the 8th, is dismissed on the 10th; returns on the 11th, is dismissed on the 16th; returns on the 17th, is dismissed on the 24th; returns on the 25th, and is dismissed on the 28th.

3886. Sir *Robert Anstruther.*] I think you have mentioned that they were always re-washed when they came in again?—Yes.

3887. So that in fact he has been washed all these times at the public expense?—Yes.

3888. How about his clothing all these times?—His clothing is good. He manages to get clothing by sponging in some way upon the public sympathy. He was sent to gaol on the 18th of December for 20 days, for assaulting the warder who was washing him. He nearly drowned the man; tumbled him into the bath, and if he had not had help, I do not know what would have happened.

3889. Mr. *Miller.*] I suppose that he is able-bodied, then?—Not precisely, but more able-bodied than he gets credit for. In this last month of March he is admitted on the 9th, and goes out on the 11th, and goes on in that way.

3890. Mr. *Loch.*] You used just now the word "dismissed," and now you say "goes out;" do you mean the same thing?—Yes.

3891. Sir *Robert Anstruther.*] Does he generally return sober?—No, generally drunk.

3892. Mr. *Miller.*] You have no means of getting rid of a fellow like that?—No; he has defective eyesight; but his physical strength appears to be much better than that of many supporting him.

3893. Sir *Robert Anstruther.*] How does he support himself during his absence from the poorhouse?—I think he just throws himself upon the bounty of his fellow workmen.

3894. Mr. *Loch.*] What age is he?—A man of 58, I think.

3895. Sir *Robert Anstruther.*] Have you no means of apprehending him as vagrant in his absence?—No.

3896. Have you put the police on his track at all?—No; unless he committed some offence in the house I never brought him under the notice of the police, but he is well known to them.

3897. Mr. *Loch.*] You speak of his "fellow workmen;" what trade is he?—He is a shoemaker by trade, but, from his defective eyesight, he professes not to be able to work at it.

3898. *Chairman.*] What would be your remedy in such a case?—I think that, in his case, we should have discretion to keep him, just at intervals, longer or shorter.

3899. Would not that create the feeling that the poorhouse was a prison?—We cannot help that; we get the name now.

3900. That is not the correct name now; a man can go out when he likes?—Yes, but we can detain him 24 hours, which is, to some extent, against his will.

3901. Would it not be better to give power to the authorities of the poorhouse to refuse admittance to a man of that character?—That brings up another question, where we are just checkmated again. If we did so very likely he would make such a case before the sheriff as to result in an order, and the inspector, I have no doubt, would not fight the question before the sheriff, but would just give the order into the house.

3902. Mr. *Miller.*] The sheriff would pay no attention to his previous behaviour?—I think not; he would look at his destitution.

3903. Without reference to what had taken place before?—Yes.

3904. *Chairman.*] Suppose an alteration was made in the law to this effect, abolishing altogether the jurisdiction of the sheriff, giving, if necessary, greater powers to the Board of Supervision to make up for the change of the law, and giving the poorhouse authorities the right to refuse re-admittance to paupers of this character; would that be an advantage?—I think that the power of the sheriff should be abolished altogether in these cases.

3905. Supposing it were abolished, and you gave power to the poorhouse authorities to refuse readmittance these parties, would not that meet the case better than giving you the power to keep them in?—Perhaps both would be better; but that would enable us to deal effectually with a large class.

3906. Mr. *Miller.*] You mentioned that you put them to work; what sort of work do you put

put such a fellow as this to?—His defective eyesight constitutes a difficulty (and for men who do not work at a trade we have not very suitable work), seeing that he could not work at his trade. Formerly we had hair teazing. That we abandoned for a part of the year, because we are about to remove to the new poorhouse. At this moment I have not very efficient work for a mere labourer in the poorhouse.

3907. You never put them to stone breaking, or some such work as that?—No, we have never had stone breaking done by them in Edinburgh.

3908. Would not that fit such a fellow as this?—Provided we were able to enforce it. I have never been able to get a pauper punished in any way for refusing to work; the magistrates have never taken a case like that; but I think that if we are to go into a new poorhouse with scope for labour, we ought also to have something like the English law, giving a power of punishing those who "refuse to work at any occupation or employment suited to his or her, or their age, strength, and capacity."

3909. Sir *Robert Anstruther.*] In whose hands is that power vested in England; in the board of guardians?—In the magistrates' hands.

3910. Mr. *Loch.*] Is that still the old Act of George the Third that you are speaking of?—Yes.

3911. Does that still remain the law in England?—Yes.

3912. It was unchanged when the English Poor Law Act was passed?—Yes.

3913. Sir *Robert Anstruther.*] In whom would you vest the power in Scotland?—In the sheriff in counties, and in the justices or magistrates in the burghs.

3914. Mr. *Loch.*] What sort of feeling prevails, generally speaking, among the inmates of the poorhouse, as to being contented or otherwise, with the life they live there?—I think that the aged class, the decent poor, are very contented; but the class of persons of whom we have been just speaking are not contented, and this running out and in is just, as it were, an evidence of that discontent; there is a fretful uneasiness on their part, for they are looking for change.

3915. It probably increases the discontent, because it renders them unsettled?—No doubt.

3916. Will you give the Committee information, distinguishing between the two classes of whom you have spoken, as to the average period that an individual remains in the poorhouse amongst the old people and the other persons?—The old people are really, I may say, permanent inmates; they remain contented, and have a certain amount of enjoyment. The decent poor have the privilege of going out one day in thirty; but the Board of Supervision stopped that some years ago as regards the class of which we are speaking, and they take it in their own hands and get a good many more days than one in thirty.

3917. When you say that the old people have a certain enjoyment, have you any books in the poorhouse?—We have a large library.

3918. And do the aged people have recourse to those books at all?—To a large extent.

3919. *Chairman.*] You say that they have one day out in thirty; but all can go out on 24 hour's notice; do you mean that without giving notice you give them that leave?—Without giving notice, the decent poor in routine get one day in thirty.

3920. Mr. *John Hamilton.*] You do not object to their going out, then, in their workhouse clothes?—No.

3921. Sir *Robert Anstruther.*] Do you think that you might give them more liberty than one day a month?—I would not be afraid of the old people, the decent poor, getting more than that.

3922. Mr. *Loch.*] In winter, in the short days and nights, what means have they of reading; have they lights?—They have lights down to the ordinary hours of closing, down to eight o'clock.

3923. *Chairman.*] Have you any inmates of your house who come in for a certain part of the year, say the winter, but are able in the summer to do a little for themselves, and go away for the summer?—Yes, a considerable number do that.

3924. That you have no objection to?—No.

3925. Those are the more decent class?—Yes; and in the summer the house is filled up by the test being applied to those who, perhaps, extract a little out-door relief in the winter time from our restricted accommodation.

3926. What test?—I mean they are sent into the house. When we are crowded in the winter, a certain class come up to the office telling, "Oh! the house is full, and we will get money," and they manage sometimes to get a little out-relief. That is withdrawn whenever the house empties, and if they apply for relief they get an order for the house; so that, really, in the summer, our numbers of late years, for want of accommodation, have been as high as in the winter.

3927. Where you say "office," you mean the inspector's office?—Yes.

3928. You said that you would give the authority to the sheriff in counties, and the magistrates in burghs, to punish those refusing to do work; why make that distinction between the counties and the burghs?—I mean by that, that we are in the habit in the burghs, in Edinburgh at any rate, of going to the magistrates who belong to the burgh; in fact, we would not be allowed to go to the sheriff with such cases in the first instance, and belonging to the burgh we must make the charge in the police office.

3929. Do you not think that if the sheriff has the proper authority, in any case it would be better to have one uniform authority throughout the country?—I should prefer that, but I refer to the other system because it has been our practice.

3930. Sir *Robert Anstruther.*] Referring to your answer just now, that you very often offered the house in the summer to those who had been in receipt of money relief in the winter, do you find that they often refuse to come into the house?—Yes, they frequently refuse; at the same time, I have not the exact means of knowing how many refuse; but I know that they refuse to a great extent.

3931. And what is your opinion, derived from the fact of that refusal; do you consider that if they refuse the house they are not of the class that ought to be relieved?—Certainly. I think that the house ought to be offered to a much greater extent than it is, if we had accommodation for them, and that a vast amount of relief might be saved if we were in a position to use the test of the workhouse more than we are able to do now.

3932. Mr. *Miller.*] But that would not relieve you of that vagabond class which you have been speaking of, who come in whenever they like?—Of course it would not, but the fluctuations in their

Mr. *D. Kemp.*

1 April 1870.

their case are really from a desire to extract relief; they want, if they can by any chance, to get a little out-relief, which they would spend wrongly.

3933. Sir *Robert Anstruther.*] Is it not often a hardship to respectable people who have fallen into reduced circumstances, to break up their home and what little furniture they have, and make them accept the poorhouse?—I would not think of doing that.

3934. But if you applied the poorhouse test much more freely, as you propose to do, it would come to that, practically, would it not? — In Edinburgh there is a great substratum of pauperism out of that class, individual cases of persons who are floating about and picking up a precarious livelihood, and they are often very intemperate in their habits. I would in all cases offer the house to those, and I would generally offer the house to all who are really dependent upon the amount of relief that they would get from the Board. If they have no other means of earning a livelihood, they cannot live upon the allowance that we would give them.

3935. Mr. *Orr Ewing.*] You think that they are more comfortable in the poorhouse than they would be anywhere else?—I think they are, to a great extent.

3936. Sir *Robert Anstruther.*] You think that there are a great number of persons now receiving relief who, in point of fact, are not entitled to it?—It comes to that.

3937. Mr. *Orr Ewing.*] Do you contemplate enlarging your poorhouse?—We are just about occupying a new poorhouse, built to accommodate a thousand, thoroughly classified, having an eye to the moral bearings of the question as well; that is to say, we will be able to classify more on the ground of character than we can do now.

3938. Mr. *Miller.*] When you come into the new poorhouse, do you mean to apply the test of work more than you do at present?—We shall be able to do that to a much greater extent, and all our increased powers would require to go with that.

3939. But you would wish to apply the test of work to the people if you had the means of doing so?—Certainly.

3940. Mr. *Loch.*] Do you think that much deterioration of character goes on from the unfortunate contact of one class with another class in the poorhouse now?—I do not think so in our case, although it is an old structure, and has been enlarged at different periods. We are able to classify to a large extent on moral grounds.

3941. If you were not able to make that classification, would great harm ensue?—I think it would be a great evil.

3942. Mr. *Miller.*] In the management of a poorhouse, of course a great deal depends upon its good management or bad; are you the chief authority there, or who is the chief man?—The house governor is the chief authority in the poorhouse, and the inspector outside.

3943. The inspector has nothing to do in the poorhouse?—Not directly with its discipline or management.

3944. It is in his department, I suppose, to send people to the poorhouse, is it not?—Yes; they must all receive an order from the inspector before we receive them.

3945. Then, after the pauper is in the house, he comes under your control?—Yes.

3946. And it is by your means only that he can get out of the house?—He must give me notice, according to the rules, or get leave where it is an act of grace.

3947. Supposing these characters that you have been describing leave the house and come back the same evening, do they come back with an inspector's order?—They come back in all cases with an inspector's order.

3948. Mr. *John Hamilton.*] Or the sheriff's order?—The inspector's order comes to me. I never receive a sheriff's order.

3949. Mr. *Miller.*] Have you much application made to the sheriff by paupers, so as to enforce their privileges or their rights, as they would call them?—I believe it is quite a daily practice with our poor. The sheriff is so much at hand, close to our own office.

3950. The paupers go to the sheriff as against the inspector?—Yes; as against the inspector.

3951. And how do you find that process to work?—I find that it works very injuriously.

3952. In what way?—It appears to favour, to a large extent, the loose state of things to which we have been referring.

3953. Sir *Robert Anstruther.*] Under whose orders are you?—I am under the direct orders of the parochial board of the City parish of Edinburgh.

3954. And they draw up the rules and regulations of your house?—No; the Board of Supervision have done that, and they have been accepted by the parochial board of Edinburgh.

3955. Mr. *Orr Ewing.*] What is the population of the city parish of Edinburgh?—66,700.

3956. Do you know the population of Canongate?—I do not.

3957. Do you think that it would be an advantage to combine the three parishes of Edinburgh into one, so far as rating purposes are concerned, keeping up the separate system of management that we have at present?—Looking at it generally, more as a citizen than as an official, I would say that it would be an advantage. I have not gone into the case as an official closely.

3958. But it is the case, is it not, that the Canongate parish, with the greatest number of poor, is assessed much higher for the support of the poor than the other parishes are where the more wealthy portion of the community live?—Yes; the Canongate parish can least bear it, and it has the highest assessment.

3959. All the other assessments for the management of your city are co-extensive with the municipality, your police rates, and other rates?—I think they are.

3960. And you think that it is anomalous that this particular rate should continue to be made separately for the three parishes?—I think so; the circumstances are such that it would appear to conduce to an equitable arrangement that they should all be united, and then the rich would bear the burden of the poor.

3961. It has been suggested several times that that should be the case?—It has.

3962. But that has been resisted always by the parishes that are now assessed least for the maintenance of the poor?—The city has more than once indicated willingness to join the Canongate. St. Cuthbert's, I believe, has not indicated any such willingness.

3963. And that is the parish where the greatest number of wealthy people live, and it is the lowest in assessment?—Yes.

3964. Do you approve of compelling the union

union of these three parishes into one by Act of Parliament? — Certainly; the Crown lands have injured the Canongate parish to a large extent.

3965. Sir *Robert Anstruther.*] You mentioned that you were under the orders of the parochial board; are you liable to be dismissed by the parochial board?—Solely by them.

3966. By the full board or by a committee of the board?—By the full board in our case. The house committee has by law the power of the board for the management of the house, but in all such general questions as that the full board would take action on the matter.

3967. And how much notice do they require to give you before your being removed?—There is nothing as to notice in the terms of my agreement.

3968. How would it stand in fact, in the event of your parochial board not being satisfied with the conduct of your workhouse; would they dismiss you at once?—I believe they could if they were dissatisfied on the ground of mismanagement.

3969. And in the event of persons becoming aged or incapacitated from work, what is the rule in Scotland as to governors; is there any power of superannuation? — No, the Superannuation Act has never been extended to Scotland for these officials. Ireland and England have got it. I subscribed and laboured for the superannuation in England for many years, and it was passed shortly after I left, so that I lost its advantages.

3970. Do you think that it would be fair that that Act should be applied to Scotland as regards poor law governors, persons in your position?—Perfectly fair.

3971. Mr. *Orr Ewing.*] Who provides the money for the superannuation in England?—The same parish as employed the officer.

3972. I thought you said you subscribed to it?—That was for the preliminary expenses. We had a long agitation among the poor law officers in England before we got people to move in the matter.

3973. *Chairman.*] Did the officers themselves contribute to the superannuation fund?—No.

3974. What is the staff of your poorhouse?—The poorhouse staff consists of the governor, chaplain, medical officer, matron, assistant matron, nurse, and two porters.

3975. Sir *Robert Anstruther.*] What proportion does the superannuation bear in England to what a man has received as salary?—It is merely permissive and is not to exceed two-thirds of the salary under any circumstances.

3976. *Chairman.*] What is the amount of paupers in a workhouse, that could be taken care of with such a staff as you have indicated just now?—With a few slight additions, I think we should be able to manage 1,000 in the new house.

3977. With regard to combinations, with a view to a combination poorhouse, do you think that there is any advantage in having a poorhouse larger than can be overtaken by one staff, such as you describe?—I am no advocate for a monster poorhouse.

3978. You would not advocate that any one poorhouse should be beyond the amount that one single staff could overtake?—I would not advocate it. If the question were an open question, as to building or not building two houses, I would rather, perhaps, in order to save the money, just build one; but as the houses are built, I think it would give a favourable opportunity for classifying on moral grounds, even if there were a combination.

3979. You might economise in the building by having a poorhouse of double capacity, and having two staffs in the one building to take charge of it, you mean?—I think it would tend to economy in the building only.

3980. Mr. *Miller.*] You are speaking of the existing state of things; but you do not object, as I understand, to a large poorhouse, taking into account the expense?—I do not think that a poorhouse for 1,500 or 1,600 people is a nice grouping under such circumstances. It may be more economical, but it is very cumbrous in the working, and requires, I have no doubt, more officialism than the public would think, to do it right.

3981. Would a poorhouse for 1,500 people require 50 per cent. more superintendence than a poorhouse of 1,000?—It might not at the start; but I have no doubt it would end in that.

3982. *Chairman.*] You have been speaking of classification; do you think it easy to classify the inmates of a poorhouse with regard to character?—We have succeeded to a very large extent in the old poorhouse, just by care and persisting in the arrangements. People have acquiesced in them when they might have run through them if they had been wilful; but in the new poorhouse we shall have greater power, and shall be quite successful, I think, in classifying on moral grounds.

3983. How do you investigate the character of each individual sufficiently to be able to know that you have put him into the right class?—I take all the means of information which I get; but I frequently do it when I could not tell why I do it; but I generally hit the right thing.

3984. That is from a sort of instinct?—From experience. I am not often wrong in the matter; I judge from the appearance of the party.

3985. Mr. *Armitstead.*] You said that you would have greater power in the new poorhouse; what power do you mean?—Of classification I meant. In the old poorhouse we have just the five classes, as a rule; but we are permitted by the Board of Supervision, although the five classes are exactly in accordance with the rule, to break them up and subdivide to accomplish moral ends; and we have so broken them up and accomplished moral results. But in building the new poorhouse we shall have 11 classes distinctly separate from one another, and all, I think, under easy management; the surveillance will be very complete.

3986. Mr. *Loch.*] You have not stated to the Committee the distinctive terms by which you describe the five classes; will you do so?—Taking the rules of the Board of Supervision, number 1, is males above 15; number 2, boys above two and under 15; number 3, females above 15; number 4, females above two and under 15; and number 5, children under two.

3987. But those classes appear to have reference to age and not to character?—Those classes have reference to age and not to character.

3988. But just now, as the Committee understood from you, you said that you classified, so as to arrange people according to their various characters?—So we have; we have subdivided so as to get the results which I have stated, and

Mr. *D. Kemp.*
1 April 1870.

we are able comfortably to place a great number of decent old people.

3989. *Chairman.*] Have you many married couples in the poorhouse?—Not many.

3990. Mr. *Loch.*] When you divide persons into classes, as you speak of doing, to what extent do you accommodate each class; have you separate sleeping apartments and dining apartments for them?—Yes.

3991. You keep them entirely separate?—In the old poorhouse we have distinct apartments for the classes, as divided on moral grounds, in the way that I have been describing. We have one wing of the present poorhouse which accommodates 50 old people, in groups of sleeping rooms, just holding 10 each, with one general day-room for the whole 50, and that is the only day-room, unfortunately, which we have in the house.

3992. Then as regards the other classes, you merely separate them as regards sleeping accommodation, but they occupy the same room during the day?—We have no day-rooms, they just occupy their dormitories as day-rooms.

3993. *Chairman.*] You were describing just now the evils of the present system which you suffer from parties going in and out; had you the same evils when you were governor of an English poorhouse?—No, nothing to the same extent.

3994. The regulations there enabled you to check those evils?—There was no such thing as an appeal to the sheriff, so that that settled that question. The board of guardians had absolute power; no pauper could just run away and tell any tale he liked to the sheriff. And then in a rural district such as that in which I was situated, probably they had five or six miles to walk to a relieving officer, which was itself a check; and he would hesitate, if they tried, to give them an order to come back the same day, because the board would have reviewed it probably sharply at the next meeting.

3995. Were the inmates of the poorhouse in which you were employed in England, in the habit of going out as frequently as the inmates of the poorhouse of the City parish?—Nothing like that. The daily changes in Edinburgh are very startling in regard to the annual aggregate results. The number admitted to the house in the course of 1856 was 1,275; it is regularly rising, but I will go down a few years; in 1861 it is 2,063; in 1865, 2,964; in 1867, 3,605; in 1868, 3,454. Now since 1869, since May last, we have had upwards of 200 readmissions of those who have gone out and in the same day. They would have made 1869, had they appeared on the books, the highest year, and it would have been 3,654.

3996. These are the admissions throughout the whole course of the year?—Yes; while the daily average remains about the same, those figures represent the incessant exchange that I have referred to.

3997. Mr. *Loch.* Those figures include that man who was out so many times, and each time he would count for one?—Yes.

3998. Mr. *Arthur Peel.*] Is there not a recent order of the Board of Supervision giving power of detention in cases of frequent readmission?—That has not been extended to Edinburgh. I should like to show the bearing of that, as compared with some other houses in Scotland. The Barony Poorhouse in Glasgow is the second largest in Scotland, and has a sanctioned accommodation of 1,300. Taking the figures as stated in the annual reports of the Board of Supervision, I read, number of poor receiving in-door relief, half-year ending 31st December 1868, 2,311; ditto, half-year ending 30th June 1869, 2,424; making an aggregate for the year of 4,735. The City Poorhouse, Edinburgh, has a sanctioned accommodation for 746, that is including lunatics, and our number of poor receiving in-door relief during the half-year ending 31st December 1868, was 2,331; half-year ending 30th June, 1869, 2,388; making together 4,719, or an excess in favour of barony of only 16; the changes in our case must be so much greater than the changes in theirs. I have compared Govan Poorhouse, Glasgow, and St. Cuthbert's, Edinburgh, with ours; Govan has a sanctioned accommodation of 660, St. Cuthbert's of 538, making together 1,198. The number receiving in-door relief during the year, the same period as above, in both these houses together is 4,683; while the number receiving relief in Edinburgh is 4,719, or 36 in excess of Govan and St. Cuthbert's put together; showing that we have so much more change than both of them put together.

3999. *Chairman.*] What is the reason of so much greater change in your poorhouse; is there anything in the population to account for it?—I am not aware that it arises from that; I believe that it arises from our poorhouse being insufficient; and it is a constant scramble on the part of a class of paupers going out and in to try if they can get a certain modicum of out relief.

4000. They make use of the fact that you have not sufficient room for them to compel the inspector to give them out-door relief?—Yes.

4001. And for that purpose they keep coming out and in?—Yes.

4002. Mr. *Ellice.*] Are these persons undoubtedly proper objects of relief?—They are all thought so.

4003. Mr. *Miller.*] Laying aside character, they really are so?—Yes.

4004. Mr. *Arthur Peel.*] How is it that the general order of the Board of Supervision, with regard to the detention of paupers, does not apply to Edinburgh?—I am not aware that they have issued a general order yet. I understood that they were contemplating something like an extension of the period of notice, but I am not aware that it is issued yet.

4005. There is a rule that paupers must give 24 hours' notice?—Yes; there is another serious phase connected with that incessant change; I fear very much that it tells on the health, in fact on the life of the infants in the arms of mothers practising this sort of thing. I have here a statement in regard to a woman named Eliza Keith, who was sent to Ireland on the 4th of June last, and returned on the 8th.

4006. Sir *Robert Anstruther.*] Who paid her return journey; have you any means of saying that?—That we do not know.

4007. Mr. *Ellice.*] You know that she got to Ireland?—We know that; our own messenger took her to her parish, and left her there, and she was back before him with her two children. And another woman in the same group, Ann Maguire and two children, returned on the 11th of the same month, and they are both in the workhouse now again.

4008. Mr. *Miller.*] In short, you cannot get quit of them?—We cannot get quit of them. With regard to Eliza Keith, I find that in June 1868,

1868, when she had a child born, she goes through a process of going out and in on the same day in the way which I have described; she is sent to Ireland on the 24th February 1869, and returns again on the 3rd March; on the 18th she goes out at her own request, and returns on the 19th; she is sent to gaol on the 5th of April, for returning from Ireland, I think for 20 days.

4009. Sir *Robert Anstruther.*] On what charge was she tried?—Just for returning from Ireland after having been removed by sheriff's warrant; contempt of the warrant. She is admitted to the workhouse on the 28th of April, leaves at her own request on the 7th of May, is again admitted on the 27th of May, and sent to Ireland on the 4th of June, as I have stated. She is back again on the 8th of June, goes out on the 15th again at her own request; comes back on the 3rd September, and goes out on the 6th.

4010. Was she not punished for the second contempt?—She has not been yet; she is in the house now; she was absent for a time.

4011. Whose duty is it to prosecute her, and punish her for that return?—The inspector does it. She returns to the house on the 15th September, and goes out on the 25th, but she absconds on the 25th.

4012. With her clothes?—No doubt, absconds with her clothes, but I have not that stated. When I use the word "absconds," I mean something other than going over the wall; it is quite possible that she may have been at the gate, receiving some visitor, and have slipped out. But on the 22nd her child John had died. I have no doubt that this child was suffering all the time to a great extent (it had gone in and out with her), and she, getting free handed, absconds on the 25th.

4013. How old was the child?—About 15 months; and many other children, I have no doubt, have died just from the misconduct of their mothers proceeding in that way.

4014. Mr. *Ellice.*] What remedy do you propose for this?—I think that now the punishment should be rigidly enforced when they return.

4015. Do you think that any new rules from the Board of Supervision are required?—I believe that the whole subject is under the attention of the Board of Supervision just now; but whether we shall have any new rule on the matter I do not know.

4016. Is there any alteration of the law that you would recommend with reference to this matter?—The thorough cure would be the abolition of the law of settlement, and to go upon a birth settlement.

4017. But about this continual change of people going in and out of the house; what remedy would you recommend?—I have recommended to the Committee that increased powers should be given; that we should have the power of detaining them, at all events breaking through their will in the matter.

4018. Mr. *Anderson.*] Would you not be content with abolishing the power of removal, and making it merely a pecuniary claim between the parishes?—I would not personally object to that, though it keeps up a complicated machinery of accounts. I believe that the law of settlement, though I do not profess to be an authority on it, has been a fruitful source of expenditure in Scotland. The litigations have been excessive, and the decisions have not been worth the money they cost.

4019. But if you abolished the law of settlement that would just bring on you these cases?—No; if we went on the birth settlement we would send all the Irish home.

4020. What is the use of that if they come back on you always?—We must enforce the law, and punish.

4021. Would it not be far better to have a money claim against the Irish parish, and continue to keep them?—A claim on the Exchequer or the Irish parish is thought the remedy by some, but I do not profess to be an authority on the law of settlement.

4022. Mr. *Ellice.*) Have any facts come to your knowledge which make you aware of the means by which these people come back; their means of defraying the expense of their journey back; what is your belief on the subject?—I do not know what the state of the case may be at this moment, but I know very well that in former years the harbour master of Belfast got a regular fund from the country round to pay the passage back of people who came over.

4023. Mr. *Arthur Peel.*] What does it cost to come back?—2*s.* 6*d* or 3*s.* 6*d.*

4024. Sir *Robert Anstruther.*] Do you think that pressure was put upon them by the parochial authorities in Ireland to send them back to Scotland, because we had that in evidence the other day?—I am not aware that the parochial authorities do that, but I know that the Poor Law Board in Ireland have been very reluctant to give us any help. There is a correspondence on the subject now, but I have not it before me so as to speak correctly on the subject. They refused lately to tell us the unions to send certain paupers to, but ultimately they have consented to do so.

4025. Mr. *John Hamilton.*] Do you find that the paupers give you the information which you require to find out what union they are settled on?—It must be pretty generally correct.

4026. They are willing to do it?—Yes

4027. Mr. *Orr Ewing.*] Do you not think that it would be very hard to send back all Irishmen to Ireland because they happen to have been born there, if they had spent the greater part of their life in labouring for the benefit of Scotland?—I have no doubt it would be a hardship; all removal is a hardship; but I think that the Board of Supervision might have some equitable jurisdiction perhaps in such a case.

4028. Do you not think that the great difficulty for an Irishman of obtaining a settlement at present is, the fact that many of our great cities where they principally congregate for work, are divided into two and three parishes?—Yes, that is the case in Edinburgh and Glasgow, and in the large towns.

4029. In Glasgow it is so, where a third of the whole Irish poor in Scotland are congregated?—Yes.

4030. And a man by changing from one side of a street to the other, may lose a settlement, because one side of the street is in one parish, and the other side in the other?—They are in the same situation in Edinburgh in that respect.

4031. Do you not think that the law of settlement has been the cause of much expense in Scotland in disputed cases, and could not that expense be greatly lessened, if not entirely done away with, if you gave power to the Board of

Mr. *D. Kemp.*

1 April 1870.

Supervision to settle all disputed cases?—It would to that extent do away with expense.

4032. The expense incurred at present is not in getting up evidence, which is generally done by the inspector, but in going into the Court of Session?—Quite so.

4033. Would you have thorough confidence in the Board of Supervision being entrusted with that power?—Perfectly.

4034. In fact, they are often consulted now by arrangement between the parishes?—To a certain extent.

4035. Sir *Robert Anstruther.*] What reason do these people give for coming back when you ask them?—I can scarcely say; they give such answers as one does not believe, and therefore they make very little impression.

4036. What do they say?—This Eliza Keith will admit that she comes to a man that she has cohabited with, and Ann Maguire will say the same. They are the two parties that I have named; and, perhaps, there is some truth in it.

4037. Mr. *Miller.*] Have you had any difficulty, in your experience, in regard to the Roman Catholic children?—I am not aware that we have any special difficulties now. I think that we have come to a tolerably fair understanding with the Roman Catholic population (I mean rather the Roman Catholic priests and Church), that they are satisfied, to a great extent, with our mode of managing the children.

4038. You have no complaints now as to your management?—We have had no complaints for a long time. We had a series of complaints in 1860, which turned out frivolous on their part, and were pronounced by the Board of Supervision to be often vexatious as well as frivolous.

4039. But that is all over now?—That is all over now.

4040. And what treatment do the Roman Catholic children get; are they boarded-out with Roman Catholic families, or what do you do with them?—The Roman Catholic children are just sent to the country in the same way, and under the same arrangements, as our own Protestant children. Where we can get Roman Catholic families to take them, they are always sent to them; and I am not aware that we have any difficulty in the matter at present. The adult Roman Catholics get out on the Sunday to their own chapels, I mean the well-behaved adult Roman Catholics, just as the well-behaved Protestants get out.

4041. *Chairman.*] That is the case in your poorhouse?—That is the case in our poorhouse.

4042. Is it the case in all Scotch poorhouses?—I think it is, but I will not speak positively as to that.

4043. I believe you are the chairman of the association of governors of poorhouses in Scotland?—Yes.

4044. From your position as chairman of that association, have you means of knowing what is being done in the other poorhouses, so as to give us information on that point?—The association was a recent affair, but it was got up with a view to make us more generally informed of the movements in each other's houses. In Edinburgh we allow those Protestants who are members of churches to go out to chapels of their own denomination, and the well-behaved Roman Catholics also do the same; and I find from a note which I have made here, that the arrangement would give to the well-behaved Protestants 58 times out a year, that is including Sacrament times, while it gives to the Roman Catholic 63 times a year, because there are holy days, various church festivals on which they get leave to go out.

4045. And do a large proportion of the Roman Catholics in your poorhouses avail themselves of that?—We allow all the well-behaved to go; when they break the privilege by misbehaviour we just withdraw it.

4046. May we take it that it is a practice in the Scotch poorhouses, whenever it is possible to do so, to let the Roman Catholics go out to their own ministrations?—I rather think it is.

4047. I ask the question, because it has been represented to us by a witness who was here last Tuesday, that that is not so?—The children do not go out.

4048. I mean with regard to the adults?—I believe it is a general practice. About a fourth of our population are Irish, and of course the greater part of them are Roman Catholics.

4049. Mr. *Armitstead.*] You are thoroughly conversant with the working of the English poor law. Is there anything in the English poor law that you think could be adopted in Scotland with advantage?—I have made some suggestions to the Committee already in regard to increased powers of punishing those paupers, who not only steal the clothes, but abscond with those that they might be wearing on their back, and of punishing them for refusing to work. I am satisfied that no magistrate in Edinburgh would punish a pauper, if I pressed a case, for refusing to work.

4050. Have you any other suggestions?—I do not think so, unless it might be in relation to the lunatics. I notice that the cost of our lunatics has gone on increasing from 1858 downwards, varying with the price of provisions to some extent, but always, keeping that in view, increasing; and with all deference, I account for that (which is quite right) from the action of the Board of Lunacy. They came into power in 1858, and almost immediately afterwards the cost per head in the lunatic wards rises, and is not always, but nearly double the cost per head in the poorhouse.

4051. Mr. *Ellice.*] That shows that they are better kept now than they used to be?—In one sense, but I do not think that they were badly kept before. These (*producing some forks*) are the forks we use for our lunatics in the lunatic ward. They are made of nickel.

4052. Sir *Robert Anstruther.*] Is there any reason why the cost of the lunatics should be so much more than the cost of the paupers?—They have increased comforts thrown round them, and the salaries have considerably increased. In that direction we have had almost entirely to do away with pauper help, and to have paid help.

4053. *Chairman.*] Do you think that they have greater comfort allowed them than their state requires?—Well, I would say that they have.

4054. Sir *Robert Anstruther.*] Are they of the same class as the paupers in the house?—That is just the idea I wished to express; they are drawn from the pauper class, and are clearly, in my judgment, of the pauper class. I think the tendency goes too far.

4055. Do you use that same kind of fork that you have just shown us all through the workhouse?—No, I do not say that the Lunacy Board insist

nsist on such a fork for a lunatic, but they re-ommended that fork. I assume that the argu-ient for that fork is, that it is not a fine pointed ne, and could not inflict a serious wound.

4056. Mr. *Ellice.*] Was that particular metal mposed upon you?—No, it was not imposed pon us, but we were regularly recommended to se it.

4057. Therefore, in that respect, if it is too ostly a metal it is your fault, not that of the unacy Commissioners?—In one sense it is so, ut we saw what would please them and we ould rather please them if we could.

4058. Mr. *Miller.*] If you did not please them, hat would happen?—They would grumble, I hink.

4059. They would give you more trouble, I uppose?—I do not know that, but they generally arry their point.

4060. Mr. *Orr Ewing.*] Did they ever indi-ate to you that they wished forks of this kind sed?—I think I asked where we could get what as wanted, and that indication was made to mitate the asylum.

4061. It was for safety?—It was for safety, ut cast metal could be easily kept as blunt.

4062. Mr. *Ellice.*] Did you try to get that?—No.

4063. Mr. *Orr Ewing.*] Would not cast metal e rather disagreeable to the mouth?—We use t for the ordinary inmates.

4064. What is the difference in the cost of the wo forks?—I think that the one costs 10 *d.* and he other 2½ *d.*

4065. But these will last longer than the cast netal?—With care the cast metal might last as ong.

4066. Mr. *Ellice.*] Do you think that any con-lition imposed upon you by the Lunacy Commis-ioners with regard to the maintenance and keep f lunatics, are unnecessary?—I would scarcely ike to answer that in a broad way; at the same ime, I think that they were very well cared for efore, under pauper help.

4067. But we should like you to particularise he items in which you think there is undue ex-enditure at the instance of the Lunacy Commis-ioners in the keep of lunatic paupers?—I think hat we are driven to the necessity of having too nuch paid labour in the lunatic wards.

4068. Will you describe what the paid labour s that you could dispense with?—We have a matron and five paid attendants.

4069. To how many lunatics?—We have 82 n the lunatic ward, I think.

4070. Do you think that number of attendants larger than necessary?—Not at all, if they are to be paid attendants.

4071. But I thought you said just now that it was an item of expenditure which you thought was too large? — Formerly we did it all, or nearly all, by pauper help, and they were very well attended to, I thonght, then.

4072. The paupers would necessarily not be able-bodied persons?—Not able-bodied persons, but still people who were upon the whole perma-nent paupers.

4073. Mr. *Miller.*] Does the Board of Lunacy preclude you from using that class of labour in the lunatic ward?—No, they do not preclude us, but it has practically worked in this way; the ordinary paupers are quite unwilling to go; they say, "Get the paid attendants to do it;" and we have great difficulty in getting help in that way from the ordinary paupers in those wards; it is a separate institution.

4074. Mr. *Ellice.*] But how does the Board of Lunacy interfere in that matter; could they help you in getting pauper help?—I think that they might have been satisfied with less paid help.

4075. Just now you said that the number of attendants was not too large?—Not on their scale.

4076. Then you said that you might, in lieu of some of those paid attendants, use paupers: I understand you to say that the Lunacy Board does not hinder you from employing that pauper labour if you can satisfy them that the person you appoint is a fit person?—They always dis-countenance the use of pauper labour there.

4077. Do they prohibit it?—Not absolutely, but they have gone on recommending attendants until we have the staff indicated.

4078. You said that you have great difficulty in getting paupers to consent to become attend-ants in the lunatic ward?—Since we have had a paid staff, we cannot get the others to help us at all in the way that we used to do.

4079. Would you propose that the whole staff should be taken out of the paupers in the work-house?—No; but I think that we might be able to do it to a considerable extent by pauper help.

4080. To what extent; you said that you had one superintendent and five attendants; how many of those would you propose should be taken out of the workhouse?—I think we could do with one matron and a cook in the kitchen, and the rest pauper help.

4081. Then you would have no able-bodied help?—Not precisely able-bodied help, but near to it.

4082. And for the 82 lunatics, you think that would be sufficient?—I would not restrict the pauper help to the same ratio; we could get more paupers with just a proportion of paid at-tendants.

4083. Mr. *Miller.*] That pauper help not cost-ing you anything?—It would not cost us any-thing.

4084. *Chairman.*] Do you think that if the pauper lunatics were placed under the charge solely of the Board of Supervision you could manage these things more economically, and yet with equal satisfaction to the proper custody of the lunatics?—I think so; they understand the pauper class better than the Board of Lunacy.

4085. Mr. *Ellice.*] You would bring back the lunatics by that arrangement to the state they were in before the Lunacy Board were appointed?—Nearly so.

4086. Mr. *Miller.*] But you would have it under the superintendence of the Board of Su-pervision?—Yes.

4087. Mr. *Ellice.*] It would be merely to re-store things to their former footing?—Not pre-cisely; nearly so.

4088. Sir *Robert Anstruther.*] You pay a li-cense now, do you not?—Yes.

4089. What is the amount of it?—£. 15. in our place.

4090. To whom is it payable?—It goes to the Board of Lunacy.

4091. Is it by Statute?—Yes; and it goes to-wards the general expenses of the board.

4092. Is there any reason why the house should be licensed by the Board of Lunacy?—I think

Mr. *D. Kemp.*

1 April 1870.

think it is well that these matters should pass through some central board.

4093. Of course, a private house should be licensed, but this is not a private house?—I do not think the license does any good, but it is well that the admission of the pauper lunatics should pass through the supervision of some central board, that the medical officer should not give the order as formerly.

4094. If the Board of Lunacy and the Board of Supervision were amalgamated, the necessity of paying those 15*l.* would no longer exist?—No.

4095. Mr. *Miller.*] Have you many of the class of women with illegitimate children in the house?—On the 26th of March I went over the house. At that time there were 20 mothers with illegitimate children in the house and 30 children, and five women about to be confined.

4096. How do you keep those people; do they come there to be confined?—Recently we have established a maternity ward. We used not to have it. We subscribed to the general Maternity of the town, but from some difficulties the Board of Supervision thought that we had better have a ward of our own.

4097. And do those women come to you often in the same state?—Many of them.

4098. And you are obliged to receive them?—We have to receive them. I may mention that Mary Glen, a woman who had been imprisoned for stealing clothes, and who came back drunk, is, I think, the mother of five illegitimate children. She is a grandmother, her daughter having an illegitimate child, but the daughter and the grandchild are not in the house. Her father is in the house, she has a sister in the house with an illegitimate child, and that woman has been coming and going to my knowledge for 13 years.

4099. Sir *Robert Anstruther.*] Are the five children by the same father?—I do not think so, but I have no means of knowing that.

4100. Mr. *Miller.*] Have you to keep the children; do they remain with you?—We have brought up several of her children, and her interference has just been the ruin of those children. As it unfortunately happens, the mothers of these children stop our action. They take them from the board, bring them into town, and interfere with us in a great variety of ways, and the child is probably destroyed.

4101. You have no power of retaining the child except at the will of the mother?—We cannot retain the child if she objects.

4102. Even supposing you knew that the child would go to ruin?—We have to yield to that demand with very great sorrow many times.

4103. Have you anything to suggest that would remove or modify that evil to some extent?—I think that some of the suggestions I have made will effect that; the increased powers of keeping them at present, and placing them under discipline, would help to check that.

4104. *Chairman.*] Would you give any power to the authorities to take the children from the mother in that case?—I should very much like to see this state of things brought about, that when a parochial board had, in the exercise of their best judgment, sent a child to the country, the mother or parent of that child, having once consented to that, should not have the power to take it away, unless it was a clear understanding that she could do better for the child than the board was doing.

4105. Then you would give the board a greater discretion in the matter than they have now?—Yes.

4106. Mr. *Orr Ewing.*] By "understanding" you mean that she could prove, to the satisfaction of the parochial board, that she could provide for the child?—Yes, I would let her in that case have the child.

4107. *Chairman.*] Do you think that the operation of the present law has had any tendency to increase the evil of illegitimacy?—I have nothing before me that would enable me to answer that in the affirmative.

4108. Have you found that, in consequence of the mothers of illegitimate children being able to get relief in the poorhouse, although able-bodied, they are induced to conceal the name of the father, and to throw themselves more upon the board?—I have no doubt that such is the case.

4109. And does not the fact that they can get relief in proportion to the number of their children have a demoralising tendency on that class of people, so as to induce them to use that as a means to come upon parish relief?—I think that state of things scarcely exists in Edinburgh. When a woman is found not to be well doing, it becomes a sort of choice of evils between the taking of the child and allowing the child to remain. The child is taken to try and save the child, and the mother left to her courses.

4110. It has been suggested to us that it might be an assistance to check the evil, if prosecution of the putative father was made a subject for the public prosecutor to take up instead of leaving it to the charge of the parishes to pursue at great expense; do you think that that would be a desirable change of the law?—I could scarcely offer an opinion upon that, for I believe, that in our case the fathers are prosecuted always when they can be got at.

4111. You have not found that in the parts which you are connected with there has been any hesitation in incurring the expenses whenever there was a chance of conviction?—I think there has been none; I think they have always sought to avail themselves of the law in that matter.

4112. Sir *Robert Anstruther.*] Is the expense large of pursuing these fathers to conviction?—I do not know the precise sum; I do not think it is very large; at the same time when it is purely wasted money, it is large if it is any sum.

4113. Mr. *Miller.*] I suppose they are not worth powder and shot?—That is just the case with many of them.

4114. Have you anything further to state?—Nothing further that occurs to me.

Mr. JAMES ALLISON, called in; and Examined.

Mr. *J. Allison.*

4115. Mr. *Miller.*] YOU have been connected, I think, with the parish of Canongate for some time?—Yes, I have been collector of the poor rate and Recorder of Canongate for seven years, and was previously assistant inspector for five years.

4116. Can you give us any idea of the character of the population in the Canongate?—Yes, it is

peculiarly poor and degraded class; there a great number of small houses. The number houses in the parish altogether is 2,732; of se there are under 5 *l.*, 1,376; from 5 *l.* to *l.*, 918; from 10 *l.* to 100 *l.*, 416; above 100 *l.*, ; making a total of 2,732, showing th t there only 438 houses above 10 *l.*, and that the pulation is almost wholly of a lower class. The nongate was formerly occupied by a better ss, but they have gradually removed, and so houses, which have been bought by specu- ors, have been divided and sub-divided until ery apartment is now a house, and the rents are lected weekly. That has attracted a large vag- nt and degraded class, and caused a sub-division the houses, and the immense number of small s that now exist.

4117. The large body of the population are at you call the labouring class, I suppose?—s.

4118. And a great many of them of the va- nt class?—Yes.

4119. Do the labouring class work in the rish, or where do they go to do their work?—ere is not sufficient accommodation in the ad- ning parishes for labourers, and property being l is lower rented and forms a refuge for old rvants, carters, porters, &c., and vicious and grant poor. Working men and others ex- sively employed at work in St. Cuthbert's d the City during their lifetime, and merely eping in the parish of Canongate, when they come pauperised, fall on the Canongate.

4120. Sir *Robert Anstruther.*] These are owded very much into masses in these large uses?—Yes, and also in the closes. These ses contain a large population in addition to nongate and the main street, and all the houses ing sub-divided, gives a very large population proportion to the area.

4121. Mr. *Miller.*] Looking at the character the parish, what forms the largest portion of e property?—Those small houses.

4122. That is as to value; but what in area? The area of the parish is 680 acres. You have illustration of it here (*pointing to a Map*). he green colour is the Crown property, and the d is the assessible rental.

4123. So that by far the larger portion of the rish belongs to the Crown?—One-fourteenth of e parish only is assessable; all the rest is unas- ssable.

4124. Sir *Robert Anstruther.*] Is not that green e land all round Arthur's Seat?—Yes.

4125. And the green is thirteen-fourteenths, nd the red one-fourteenth?—Yes; then this her smaller portion, coloured green, is the astle (*describing the Plan*).

4126. Is the green land valuable for rating rposes?—£. 564 is the rental the Crown gets r it for grazing, I believe.

4127. Mr. *Orr Ewing.*] What would be the luation of the property in your parish that is ot now assessed?—£. 3,818 is the nominal rental the parish at present in the occupation of the overnment which is unassessed.

4128. *Chairman.*] That is including Holyrood nd the houses purchased round it?—Not includ- g the houses purchased round it; they are not lued now; by taking down those we lost a ntal of 1,055 *l.*, which does not come into our luation roll.

4129. That is in addition to the 3,800 *l.*?—es.

4130. Mr. *Miller.*] The ground round the Palace was covered to a considerable extent by houses which you assessed formerly?—Yes.

4131. And those houses, for the amenity of the palace, were pulled down, thereby reducing the assessable value of the parish?—Yes.

4132. *Chairman.*] The total loss would be nearly 5,000 *l.*?—Yes; and in addition to that you must consider that the rental of 1,055 *l.*, of which the parish was deprived, did not approximate to the value of the ground. The Government paid 30,000 *l.*, or was believed to pay 30,000 *l.*, for that. Now 1,055 *l.* is not proper interest for that. You must consider that that ground would have been exceedingly valuable for feuing purposes.

4133. So that the nominal value that you have lost does not at all represent the real assessable value of which you have been deprived?—No; the Government acquired nine acres of that ground which would have been admirably suited for feuing purposes, and it was the only portion of ground where we could extend ourselves by laying out buildings. Then, in addition, the whole of the Queen's Park would have formed an admirable site for streets, crescents, and so on, if it had not been in the occupation of the Crown.

4134. Mr. *Miller.*] All this district which you have described, surrounding the palace, affords no relief to the parish of Canongate, in so far as the poor are concerned, though it is used by the citizens for their recreation?—No; in addition to that, all cases of births occurring in the Castle, lunatics, foundlings, and destitution of all kinds fall upon us, and soldiers discharged with short pensions fall upon their place of birth; so that we have all those additional disadvantages to grapple with, and no rental coming in.

4135. What is the assessable rental of the parish just now?—The actual rental is 30,928 *l.*; but then we have to take off a fifth of that as deduction to proprietors and occupants. The nominal value of the Crown property, in addition to the previous loss of 1,055 *l.* and feuing ground acquired by the Government, is 3,818 *l* Then we have ecclesiastical buildings rented at 480 *l.* unassessable. The estimated rental of houses occupied with a surplusage of poor, causing thereby an amount of irrecoverable arrears, and of exemption from payment of rates, is 3,997 *l.*; we have from these causes alone a reduction of 8,295 *l.* in our rental, out of 30,028 *l.*

4136. Then as to the amount of pauperism, can you inform the Committee as to that?—In 1844 we had a population of 9,444, a rental of 12,000 *l.*, and an assessment at 560 *l.*; the assessment was at 1 *s.* a pound, and the allowances were from 1 *s.* to 2 *s.* weekly. The new Poor Law Act was passed in the following year, and in 1846 the population and rental were the same, but the assessment rose to 1,150 *l.*, or a rise at once to 3 *s.* a pound. This appeared so great, that the ratepayers and heritors of Canongate made an application to the Board of Supervision to be allowed to amalgamate with the City and St. Cuthbert's, and the Board of Supervision cordially recommended that this should be done.

4137. In consequence of this high rate you applied to the Board of Supervision, did you?—Yes, they having the power to recommend, and they very cordially recommended, the amalgamation of the City, St. Cuthbert's, and Canongate parishes

4138. Mr. *Ellice.*] The whole three make one mass

Mr. *J. Allison.*

1 April 1870.

mass together, without the intervention of anything else?—No; on the other side, yonder (*pointing to the Map*), a little piece of South Leith comes in; but with that exception they make one piece.

4139. Mr. *Miller.*] Can you give us any information as to what the rates were in St. Cuthbert's and the City parish in the year 1846, the same year for which you are giving us this 3*s.* in Canongate?—The average rate of assessment since 1845 in St. Cuthbert's has been about 1*s.* 2*d.*; in the City, 1*s.* 7½*d.*; and in the Canongate, 2*s.* 6½*d.*; that is from 1845 to 1869. Then the rental to each pauper for three years previous to 1858, that is, the amount of rental to support each pauper, according to the pauperism, was 64*l.* 11*s.* 7*d.* to the Canongate, 98*l.* 18*s.* 10*d.* to the City, and 130*l.* 9*s.* 8*d.* to St. Cuthbert's.

4140. Can you give us the population of these three parishes?—Canongate, 11,603; the City about 66,000; and St. Cuthbert's about 90,000, I think. We applied to the Board of Supervision, and they very cordially recommended us all to amalgamate. St. Cuthbert's, however, refused. We petitioned the House of Commons, but it was ineffectual. In 1859 and 1866 negotiations were commenced again. It was recommended by the town council and by public meetings, and the City parish was willing, but St. Cuthbert's resisted. Our parish has always been notorious as being oppressive to the ratepayers and stinted to the paupers; and that arises of necessity from its position.

4141. Is it a fact that a large portion of the labouring class of the Canongate travel west into the City parish for their work, and come back to Canongate for their lodging?—Yes.

4142. So that they are giving their labour in St. Cuthbert's and the City, and throwing their burden on the Canongate parish?—Yes; then in addition we have in the Canongate parish a house of refuge, which shelters nightly 34 persons; and there is only one other, in the City, sheltering 17; so that we have two-thirds of the number of tramps brought to us; this attracts a large portion of the worst classes. Then in addition the house of refuge has a permanent residence of 340; it is an asylum to a certain extent for those of degraded habits. About 100 are supported by charity, and the remainder by their friends; and those parties residing there just above the verge of pauperism, are entitled to acquire settlements, and fall upon the parish; out of 750 applications to the parish last year, we had 131 from the house of refuge; and most of these were English and Irish; and they were the most difficult to deal with, because we had got to remove them.

4143. *Chairman.*] What is the nature of this house of refuge?—It is a large public charity, and also accommodates a very poor class at a low rate of board.

4144. By residing there they can get a settlement in the Canongate?—Yes.

4145. Mr. *Miller.*] Supposing that you have a pretty large assessable property in Canongate, have you any difficulty, in consequence of the character of that property, in collecting the assessment when laid on?—We have very great difficulty; all rents are assessed down to the lowest. A large number of the labouring classes occupying the parish who are out of work during the collection, would cheerfully pay the West Church rates; but as the rate in the Canongate is three times as much as that charged for the best houses and the most wealthy people in the town, it falls very oppressively on these poor people, and causes a deal of bitter feeling; then so great is the amount of pauperism, that we have often to compel a labouring man, supporting his family and an old widowed mother, to pay the poor rates.

4146. What do you do with those people in distress when they cannot pay; do you relieve them at once of the assessment?—In some cases we relieve them, and in others we have to put the summary warrant in execution, which at once carries off their articles of furniture, and we retain them for four days and then we sell them. The number of rents under 5*l.* which were paid previous to the warrant last year was 394 only, then after the warrant we got 307 making 701. Then we had to relieve 675 (nearly a half) making a total under 5*l.* of 1,376.

4147. *Chairman.*] You were obliged to excuse from payment nearly the half of these?—Yes; and we are obliged for the other half to put in execution the summary warrant.

4148. So that it is only about 25 per cent. of the rates that you collect without process of law or without excusing it on the ground of poverty generally?—Yes. Then under 10*l.* there were paid before the warrant 860, after it 561; and of houses up to the rent of 10*l.* we relieved 873 making a total of 1,420 paid, making the total altogether 2,294, out of 2,732 houses.

4149. So that in houses under 10*l.* value you excuse about 30 per cent.?—Yes.

4150. Mr. *Orr Ewing.*] But surely parties living in a house of 10*l.*, for instance, are quite able to pay the poor rate?—A large proportion are. But the Canongate is also occupied by a very large number of widows, who let out their houses to lodgers, bringing a large population for that purpose too.

4151. How low in rent do you assess?—All rents are assessed.

4152. And is the money paid by the occupants or when it goes below a certain value do you make the owner pay?—It is all paid by the occupant.

4153. Would it not be an improvement if you had, as they have in Glasgow, a rule with regard to rentals below a certain figure, 4*l.* I think it is that the owners of the property should pay instead of the occupants?—Certainly for the collection; but the Act gives a clause of exemption from poverty, and it would be inoperative in the case of making the landlords pay.

4154. But the owners could not plead poverty for not paying?—No; but the tenants, who might have pled poverty, would have no opportunity of doing so if the landlords paid direct.

4155. But by this system the owner of houses would get the money in his rent, and I suppose these people are people who pay very high rents for the accommodation that they have?—The rents are very high.

4156. And, therefore, it would be no improper burden on the owners, who are exacting very high rents from these people, that they should pay the poor rate direct?—They consider that they are just getting value for their money at present, and that you are laying an additional burden upon them, and preventing the parties who ought to pay the rate, and might get off from having the privilege of appeal. The City parish tried it about 10 years ago, but found it unworkable; and I believe that there is a defect

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n the present Act which prevents its being lone.

4157. Would it not be an improvement in the aw to provide that the owner should, in certain ases, pay the rate?—Yes; I think it is no unlue burden upon the owner.

4158. Mr. *Miller.*] On small property you would charge both the occupier's rates and the owner's rates upon the owner?—Yes; it would expedite the collection.

4159. And insure your getting money?—Yes.

4160. What is the amount of the annual assessment now?—£. 3,100.

4161. Is that the sum collected or the sum laid on?—The sum laid on.

4162. How much of that do you get?—It is all very well recovered except the small rents. In 1859-60 there was 253 *l.* excused.

4163. So that you get your assessment, on the whole, very well paid up?—Yes, but chiefly on the higher-rented houses. Then, as to the number that we have to relieve; in 1859-60 we had to relieve 1,389 people; in 1863 we had to relieve 1,092 people; and in 1868-9 we had to relieve 1,016 people, and all of these out of 2,732 houses.

4164. How does the number of paupers stand?—We have 205 paupers in the parish on the registered roll, and 85 casual paupers. The average expenditure per pauper in 1844 was 4 *l.* 12 *s.* 8 *d.*; in 1869 it was 7 *l.* 14 *s.* 7 *d.*, but in consequence of a large expense for lunatics, the expenditure for that year, including them, was 9 *l.* 12 *s.* 8 *d.*

4165. Mr. *Orr Ewing.*] That includes management?—Altogether.

4166. Mr. *Miller.*] You have a poorhouse?—We have a poorhouse in connection with the Canongate. It is very old, and has lately been condemned by the Board of Supervision as insufficient, so that with our large assessment of 3 *s.* per pound, and the compulsion that we shall no doubt have soon put upon us to build a new house, our burden will be very much increased, unless we have an amalgamation or absorption of the Canongate with the city and St. Cuthbert's.

4167. I suppose you are strongly in favour of an amalgamation of the three parishes for rating purposes?—I think it is my duty to represent the Canongate here more in the light of being absorbed equally by the one and the other, because we have suffered hitherto from waiting on that combination.

4168. What do you mean by being absorbed, that a part of Canongate should be given to the city parish and a part to St. Cuthbert's?—Yes.

4169. Mr. *Orr Ewing.*] Do you not think that it would be better if the three parishes were combined as one for purposes of rating, maintaining their present system of separate management?—As an individual, I would not object. I have property to the extent of about 160 *l.* in St. Cuthbert's, and I am house agent for 3,000 *l.* or 4,000 *l.* worth of property in both parishes, and I do not think that any of those parties whom I represent would object to amalgamation.

4170. Is it not unfair under the present system that while all the other rates are collected for the benefit of the city from the municipal boundaries of the city, a separate system of collecting rates for supporting the poor should be continued in the three separate parishes?—The expense of collecting is just about the same I believe in the city and St. Cuthbert's, as it would be under a general rate.

4171. But is it not unfair that the poorest parish in Edinburgh should be assessed 2 *s.* 6½ *d.*, on an average, a pound for the maintenance of the poor, while the parish where the greatest number of wealthy people live is only assessed 1 *s.* 2 *d.*?—Certainly.

Mr. *J. Allison.* 1 April 1870.

4172. That would be remedied by the amalgamation of the three parishes in one for rating purposes? — Certainly, but the Canongate is very anxious to put forward its own claim in this respect for an immediate settlement; for St. Cuthbert's has taken 24 years to consider an amalgamation; which would only raise their assessment a farthing a pound. There is, of course, great difficulty in getting St. Cuthbert's to accept an amalgamation with the city, where the rates would be perhaps 4 *d.* or 5 *d.* more, with a much larger prospective increase.

4173. But an Act of Parliament might be passed to compel it to be done?—Yes.

4174. And you would wish it to done? — Yes.

4175. Mr. *Miller.*] Do you say that a combination would only raise the rates of the other parishes a farthing in the pound?—If the Canongate were equally divided between the city and St. Cuthbert's, Sir John McNeill says that it would only raise the assessment a farthing over the whole rental, and Sir John very highly recommended in 1846, and also in his evidence given here, that the amalgamation should take place.

4176. Mr. *Orr Ewing.*] I think Sir John stated here that the three parishes should be amalgamated into one?—Yes.

4177. Mr. *Miller.*] That is what the Canongate people are very desirous of having?—Yes; they are very desirous of their settlement not being postponed if there is any difficulty in a combination being made.

4178. They do not want, you mean, to mix up their case with the city and St. Cuthbert's?—If there is any chance of its being postponed.

4179. You want one-half to go to the city and the other to St. Cuthbert's, and while thereby the Canongate would be greatly relieved, the city and St. Cuthbert's would only be additionally burdened to the extent of a farthing a pound?—Yes.

4180. Supposing that you were called upon to build this new poorhouse, what effect would it have upon your assessment?—It would increase the rates very considerably; in fact, they would run up to 4 *s.* or 5 *s.* per pound.

4181. Mr. *Orr Ewing.*] For how many years? — It would depend upon the expense of erecting the poorhouse, but I think it would be great folly, because the city parish has just built a poorhouse which would accommodate us perfectly, and at present we have in the Canongate local assessments of a very heavy nature.

4182. *Chairman.*] Do I rightly understand you to say that the number of paupers in relation to the population in your opinion is larger in the parish of Canongate than in the city parish, or in the parish of St. Cuthbert's?—Yes, and it has risen. In 1844, there was 1 pauper in 79 of the population; and in 1869, there was 1 in 52.

4183. The figures given in the last report of the Board of Supervision do not quite tally with that view; I see that in the Canongate, with a population in 1861 of 11,653, the total number of registered poor (I will take the columns without

Mr. *J. Allison.*

1 April 1870.

dependents) relieved during the year was 370; the population of the parish of Edinburgh was 66,429, and the total relieved was 2,563; in St. Cuthbert's the population was 91,325, and the total number relieved was 2,809; that would be in the Canongate and St. Cuthbert's a trifle over 3 per cent. of the population; and in the parish of Edinburgh it would be considerably more than 3 per cent.?—I think perhaps that preponderance may arise in the city parish from the fact of so many going in and out for short periods, as Mr. Kemp has stated to-day. These figures in the Report are the number who apply and are relieved during the year, not the actual number of paupers on the roll on a certain day.

4184. But taking the same column in the three parishes, Canongate and St. Cuthbert's seem to have pretty nearly the same per-centage of pauperism, according to these figures?—Apparently; but I found on scrutiny that the Canongate returns were inaccurate, in so far as they excluded many cases of such temporary relief reckoned by the other parishes.

4185. Mr. *Miller.*] In the parish of Canongate, have you a large proportion of the population that are Irish labourers?—Yes. Out of 750 applicants last year, there were 152 persons from Ireland, 49 from England, and eight foreign; but a very large proportion of the population, independent of applications, are Irish, in consequence of the number of low-class houses in the parish, to which they gravitate.

4186. How do you deal with the Irish paupers?—We very generally, from the expense of sending them home, just give them casual relief, and get rid of them as rapidly as possible.

4187. You do the best you can?—Yes; our funds will not enable us to go to the expense of sending them all home.

4188. Have you any views as to any improvement that could be made in regard to your assessment by altering the basis on which it is laid; it is just now entirely, I understand, upon real property?—In regard to that, I think that the Poor Law has been, to a large extent, the cause of the erection of so many workhouses, and that that tells very heavily upon the country parishes which have to combine together; and from the difficulty of doing so, and of accommodating their requirements to the population, it causes them to expend a much larger sum per head for keeping the pauper population. The price over the whole of Scotland is 4*s.* 7¾*d.* per head for poorhouse accommodation. This prevents, in the country and in small parishes, the test of the poorhouse being used so frequently as it ought to be, and parishes give often a small out-door allowance to doubtful characters who would be better in the poorhouse, and to whom it is necessary to apply the test.

4189. Mr. *Orr Ewing.*] Do you think that it is owing to the cost of maintaining a pauper in the poorhouse that they are not sent there?—In many instances it is.

4190. Are you aware that we have evidence before us, that in a combination poorhouse, where the maintenance of the poor is rather cheaper than the out-door maintenance, still the combination poorhouse is almost empty?—I am not aware of that; but the cost per head over Scotland is 4*s.* 7¾*d.*; and I observe that Mr. Betts, in his evidence, stated that he had reduced the pauperism of his district 52½ per cent. by offering the poorhouse, and the expense of the poorhouse accommodation in his district was only 2*s.* 8½*d.* per head; showing that he was in a position to do what many other parishes cannot.

4191. I think the amount stated for the Dumbarton combination poorhouse was only 2*s.* 6½*d.*?—What I thought of as a remedy was this: to have an equalisation of cost of poorhouse accommodation over the country, either by a supplement from the Consolidated Fund, or by an assessment under Schedules C., D., and E. of the income tax, thus in some measure assessing means and substance, which at present gets free, from the difficulty of rating in different parishes.

4192. Would you give to the parochial authorities the power of assessing the residenters in the parish under the income tax?—No, I would have it collected by Government along with the income tax; I would heighten the rate under Schedule C., D., and E., so as to bring out the required sum, and let that sum be paid by Government to the Board of Supervision, who, after having made every supervision of the accounts of the poorhouses, would remit, as they do in the case of medical relief, to each combination poorhouse or each board having a poorhouse, the difference between the actual cost to them and the average amount of out-door relief which paupers received throughout Scotland.

4193. Is not that which you suggest complicated?—I am not aware that it is.

4194. What parishes receive just now from the Government, as regards medical relief, comes from the Consolidated Fund?—Yes.

4195. And you would propose for this also to come out of the Consolidated Fund?—Either that, or under Schedules C., D., and E., of the income tax.

4196. But would it not be better to have it simply out of the Consolidated Fund?—In that way you would re-assess heritable property which is already assessed to the poor rate.

4197. *Chairman.*] You mean that you would have an additional tax gathered by the collectors of income tax, to be under these Schedules C., D., and E., so as to keep Schedules A. and B. clear, still preserving the local rating of property coming under Schedules A. and B. in the income tax?—Yes.

4198. Mr. *Orr Ewing.*] Are you not aware that it is considered that parties paying under Schedule D., are unfairly taxed, because under that schedule a man in business, whose income is precarious, and depends entirely upon his life, has to pay the same amount of income tax as owners of real property?—That may apply to the income tax, but they get free from rating for the poor in consequence of only being assessed on the houses that they occupy, which do not stand in relation to their income.

4199. But would you not aggravate the taxation upon those gentlemen who are looked upon just now as paying an undue rate?—What I aimed at in this was, to get hold of the feu duties and bondholders, and those having incomes from stock, and every other description of property except heritable, which is at present unassessable, and which we only require some practical means of assessing, to make pay their due share.

4200. Could you not attain your end by making superiors of feu duties pay the poor rate upon that amount, and also bondholders upon the heritable property; that the person borrowing and

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the feuer should have power to deduct from the amount that he pays to the superior the rate on the feu duty, and on the interest of the money borrowed, the same as the income tax; would not that meet your views?—It might; but then how would you assess the holders of bank stock and property of that kind?

4201. Supposing that a gentleman living in the Canongate has stock either in the funds or in railways, where ought he to pay upon that stock, where he lives, or where the stock exists?—He would pay it into the general fund.

4202. But I thought that, although it was to be paid into the Consolidated Fund, the special sum collected was to be sent back again to the parish in which the person resided?—No, it was to be appropriated to each poorhouse or parish, the expense of whose establishment was greater than 1 *s.* 6 *d.* per head per pauper, that being the average out-door relief.

4203. But the sum so collected I understood was not to go into the Consolidated Fund, but belonged to the parish in which it was collected, and was to be sent back to them. That was your suggestion?—Yes.

4204. *Chairman.*] Was it not rather that it should be spread broadcast over the whole of the country in those places which you wished to equalise with the whole of the country?—Yes.

4205. That it should be collected from every parish into a common fund, and from that fund disbursed equally throughout the country, so as to make the cost of the maintenance of the in-door poor equal in all parishes?—Yes.

4206. Mr. *Orr Ewing.*] In that way the parish might not feel the burden upon it so heavy as it does at present?—Yes.

4207. And if that were the case, do not you think that if every parish were allowed to withdraw from the common fund it would lead to great extravagance?—No, it would only apply to the workhouse relief, and the Board of Supervision would thoroughly look into the accounts of the workhouses; they do so to a large extent at present in erecting the workhouses, and they could with a little more trouble supervise all the workhouses. I think that the workhouses have been rendered a necessity by the law of 1845, and that that expense should not fall on particular places.

4208. You would put the whole management of the poor in the hands of the Board of Supervision, and take it away from the parochial boards?—I would allow the parochial boards to conduct the management, but I would let the Board of Supervision be a check upon any undue extravagance.

4209. Has the Board of Supervision any control now in the building of your workhouses?—They approve of the plans.

4210. And are they not considered to be extravagant?—Very often; and if the Board of Supervision had this check, it would prevent that extravagance too.

4211. *Chairman.*] Then do you attribute the extravagance to the action of the Board of Supervision?—Certainly not; it is the action of the local parties.

4212. Mr. *Orr Ewing.*] The Board of Supervision might check it if they would?—I do not think they could.

4213. *Chairman.*] Is it not the case that the Board of Supervision are entitled to see only that any poorhouse shall be so constructed as to be suitable for sanitory arrangements, and for the requirements of the paupers?—I think that that is all.

4214. The financial part of the question is not under their control?—No.

4215. Mr. *Miller.*] How many billets have you in your poorhouse in the Canongate?—About 70.

4216. And what does the maintenance of the paupers cost per head?—About 3 *s.* 11 *d.*

4217. And what is your out-door relief?—About 2 *s.* 6 *d.*

4218. So that one is much greater than the other?—Yes.

4219. Then I understand that you want this mode of assessing that you have described to relieve you of that disproportion of your out-door relief and in-door relief?—Yes. Then, in addition to that recommendation, my plan would have the advantage of utilising the poorhouse accommodation at present in existence. There is poorhouse accommodation for 14,423 people throughout Scotland, but that is only occupied to the extent of 8,386, so that there is a vacant accommodation from the grouping of the parishes of 6,037. The rate per head over Scotland of keeping them is 4 *s.* 7¾ *d.* Then the amount per head of out-door relief in Scotland is about 1 *s.* 6 *d.*

4220. *Chairman.*] How do you arrive at that average of 1 *s.* 6 *d.*?—From the reports of the Board of Supervision. Then, by utilising the vacant accommodation, you might raise the habitation of the poorhouse to 12,000, which, at 3 *s.* per head, as a rough average of the difference between the poorhouse accommodation and out-door relief, would give 93,600 *l.* to be raised from those Schedules, C., D., and E. of the income tax, and distributed by the Board of Supervision.

4221. Mr. *Miller.*] That would be about 10 per cent. on the present gross expenditure?—Yes.

4222. Do you apply the test strictly in the Canongate parish, or have you not the means?—We have not the means; we apply it as strictly as we can; but in many instances we have to grant out-door relief.

4223. That is to say, your house is not large enough to admit of the full exercise of the test?—Not so large and so classified as we would desire. We have a probationary ward, but it consists of one room, so that it is available for one sex only at a time.

4224. *Chairman.*] Have you found that the operation of the house of refuge has been beneficial to the poor rate?—Yes, in so far as it affects the city generally, but not the parish.

4225. Do you think it helps to relieve you in any way from the charge of pauperising; you have indicated that it has an objectionable effect in giving a right of settlement, but, on the other hand, do you find that it relieves you of a great deal of the burden of pauperism?—It relieves a great deal of the burden of pauperism throughout the city, which congregates to the Canongate.

4226. This house of refuge belongs to the old city?—Yes.

4227. Do you think that there are any means by which the advantages of such a house of refuge might be made greater than the evils?—I am not sure. I only brought it forward as an instance of the exceptional state that the Canongate parish was in in having additional pauperism thrown on it.

4228. Mr. *Miller.*] Do you carry out the system

Mr. *J. Allison.*

1 April 1870.

system of boarding out children?—Yes, we board them out with very great benefit. They get absorbed in the population, and subjected to home influences in the country. They cost us about 2 *s.* 6 *d.* a week and clothing.

4229. Do you find them come back upon you again?—Very seldom; they generally turn out very well.

4230. Mr. *M'Lagan.*] Have you many Roman Catholic children?—Not many; we have only had three or four cases in this last year.

4231. Have you been able to get Roman Catholic families to board them with?—We have two in the Roman Catholic institution at Lanark, and the Catholics are quite pleased with our arrangement in that respect.

4232. But do you find that children placed in an establishment of that kind are as well brought up for their position in society as children in a working man's house?—No; we always prefer them to be in a family.

4233. And have you any Roman Catholic children in a family now?—No, not at present. We have two in the Lanark Orphanage, as specially requested by the priest.

4234. Have you any difficulty about the law of settlement, from the peculiarity of your parish as lying in connection with these other populous parishes?—In addition to our hardships in the Canongate, we are compelled to keep up an extra staff to deal with the pauperism congregated in the parish, and that involves taking up a great many cases that do not belong to us, and we have to claim against other parishes. Then we have to keep accounts of that, and very often we lose our advances. Last year we had 126 claims against other parishes out of 750 applications. Of these claims, 38 were refused by the parishes, we being unable to prove the settlement, and the burden fell upon us alone. Then there are 55 paupers belonging to other parishes, and paid for by us in the Canongate, in comparison with 110 of our own out-door poor. We are compelled by law to visit and pay these, and keep accounts in our ledgers, and recover the money, involving the necessity of increased management.

4235. Mr. *Orr Ewing.*] But may there not have been some mismanagement in your conducting the examination as to where the pauper had a settlement; it seems to me a very large number that you paid for; could you not prove a birth settlement in any of those cases?—The difficulty is very great in these very poor people in proving either a resident or a birth settlement, and the birth registration formerly was not efficient. Then they move about so much that it is difficult to prove a residence settlement, owing to the dovetailing of the parishes.

4236. Mr. *Miller.*] Your difficulty arises very much from the low class that you have to deal with?—Yes.

4237. One of your grievances is to this effect: that you have to support those 55 paupers belonging to other parishes, and that you have no claim against them for superintendence, or for anything further than what you actually pay them?—Yes.

4238. Then, in addition to what you pay for subsistence, you want a further sum to meet your expenses of inspectors, and what not?—Yes, we have a small per-centage if we advance money; we pay them fortnightly, and only receive the accounts ourselves half-yearly, and we get 5 per cent. for the advance of money, but nothing for all the care and book-keeping that we have in connection with them.

4239. That in your parish comes heavy?—Yes, because the number of paupers residing in it is comparatively large.

4240. Mr. *John Hamilton.*] On the other hand, are there not many paupers of your parish residing in other parishes, and looked after by them?—Very few; we often get them sent home.

4241. *Chairman.*] You said just now that the Board of Supervision's report gave the average of the out-door allowances at 1 *s.* 6 *d.* a head; how do you come at that for the registered poor?—I have got the general average of Scotland as 1 *s.* 6 *d.* per pound for out-door relief.

4242. I find in the last report of the Board of Supervision, "Expended on relief on registered and casual poor," so much; "Average allowance to each pauper on roll or registered, 6 *l.* 5 *s.* 1¾ *d.*" Have you calculated that average, so that we can rely upon it as being a correct estimate of the average out-door allowance to registered poor?—That is the rate per head, including poorhouse accommodation. I am not quite sure of the exact difference; but what I aimed at was just to equalize the cost of maintenance in the poorhouse with the out-door relief, and to throw that on means and substance.

4243. Have you any correct data to enable us to rely on that 1 *s.* 6 *d.* as being a fair calculation?—No; there is none available.

4244. It is merely a rough estimate of your own?—Yes.

4245. Mr. *Orr Ewing.*] I think you stated that the average in your parish was something like 9 *l.* 15 *s.*?—£.9 12 *s.* 8 *d.* is the average of the whole poor; and less the lunatics 7 *l.* 14 *s.* 7 *d.*

4246. Mr. *Miller.*] Is there any other point that you would like to give information upon?—In regard to the causes of pauperism, I may observe that it arises very much from dissipation, vice, and unhealthy dwellings, and the moral surroundings of the paupers. From observation I think that about one-third of the pauperism on our out-door roll is caused by drink. In the poorhouse, on the 21st of June 1869, we had 65 inmates; 21 of these were from direct intemperance; six women, with eight illegitimate children and 36 infirm adults and destitute children. Last year we relieved 26 cases from the parents of the parties having been sent to gaol; we had 54 applications from cases of cohabition, and 60 applications on behalf of illegitimate children. I think also that the heavy expense of the proclamation of banns might be saved by merely exhibiting, as they do in England in the Registrar's Office three weeks before the marriage, the proclamation, instead of having it proclaimed in church; there being so many Dissenters now in Scotland, that it does not serve its purpose as it used to do by being proclaimed in the parish church. Then I may observe that there is a kind of general intemperance and improvidence among the poorer class in our parish.

4247. Mr. *Orr Ewing.*] Do you mean that you think that the expense of the proclamation deters people from marrying?—It discourages them.

4248. What is the expense?—In the Canongate it is half a guinea; but if one of the parties reside out of the parish you have to pay an additional fee to whatever parish you are in, which in St. Cuthbert's or Edinburgh is 15 *s.* or a guinea according as you are proclaimed on one or on three days

ays; so that when the parties are residing in wo parishes they have double fees to pay, because hey must be proclaimed in both.

4249. But are the working classes proclaimed nly on one day?—They proclaim on three days, being cheaper. If you pay an extra sum you et proclaimed in one day.

4250. Mr. *M'Lagan.*] Is the half guinea for ne day or three days?—In the Canongate they re both the same figure, but in the St. Cuthbert's nd the city they vary.

4251. Mr. *Orr Ewing.*] The kirk session has he power of regulating the price?—Yes; and in he Canongate lately they reduced the high fee rom 15 *s.* to 10 *s.* 6 *d.*, making it the same in both ases.

4252. Sir *David Wedderburn.*] Is there any enalty attached to marriage without proclamation f banns in Scotland?—No clergyman will marry vithout proclamation.

4253. Neither clergymen of the Established Church nor Dissenting clergymen?—No.

4254. *Chairman.*] These fees are paid only in he Established Church?—Only to the session lerk of the Establishment, who does nothing for hat except an amount of clerking.

4255. Whatever church they belong to they an only be proclaimed in the Established Church? —Yes.

4256. And the fees vary much throughout the country?—Yes. In some of the Glasgow parishes hey are a guinea or two guineas.

4257. Mr. *Ellice.*] Where do the fees go to? —In Canongate they all go to the session clerk. In other parishes they may go to the session funds, but I am not aware. There are great temptations to improvidence amongst the poorer classes by the giving of credit by grocers and club agents for clothes and such like. The poorer classes take goods, especially clothing, to a very large extent from these agents going about selling goods; and they very often pawn them to get drink for the money; and then the husband very often knows nothing about the debt incurred until he is summoned, and often not then, because the summons is put in the fire, and he knows nothing of it till his wages are arrested.

4258. Mr. *Orr Ewing.*] I presume that you would be in favour of doing away with the law of arrestment of wages?—I would be in favour of a modification of it.

4259. What modification?—I am not sure; it would fall heavily upon a grocer helping a poor family. If he had not an arrestment to look to he might not be willing to give credit, and the party might be sent to the parish and become a burden on it.

4260. But if a working man gets into debt from a temporary illness or being out of employment, and is able to pay up that debt when he does get employment, does not that show that he might save money when he is in good health, and be enabled to support himself in illness, so that if the law of arrestment were abolished he would not go into debt?—Decidedly, if you could get the people used to it.

4261. Therefore the abolition of the law of arrestment might make men more frugal and careful not to go into debt?—It would, to a large extent. Some grocers whom I know will help men by giving them goods on credit to the extent of three or four pounds, while the men are drinking, and then they will be kept down afterwards by the fear of having their wages arrested for a considerable time, whereas they would have gone to work instead of drinking if they had not had credit to run on.

4262. Mr. *Miller.*] Do you find that arrestment of wages is a considerable source of pauperism?—Yes; and the improvident habits of the people.

4263. Mr. *Orr Ewing.*] It is a fruitful source of litigation?—Yes, very much.

4264. Many tradesmen, especially these people of whom you have been speaking, keep a staff of sheriff's officers to serve what you call keyhole summonses?—Yes, there are a great number who do so, but they are not so bad in Edinburgh as in the west.

4265. It is thought that these summonses are taken away by persons in collusion with the sheriff's officers immediately after they are served, and therefore the poor workman does not get the summons, and decree is got against him?—I have not heard of those cases.

4266. Sir *David Wedderburn.*] Is it the case in your parish that many of the workmen do not receive their wages until several weeks after they are earned; are there any branches of industry in your parish where that is the case?—They are all paid regularly on the day, weekly or fortnightly.

4267. Mr. *Miller.*] So that the working man has the means of understanding exactly what he is about, so that he need not go into credit unless he has a view of overrunning his income?—Yes.

4268. Is there anything else that you wish to speak about?—I intended to speak about the inefficacy of the Poor Law in being unable to cope with the existing distress, and that we require to engraft upon it a voluntary association, so as to relieve those cases which do not come under the legal relief; to give them relief checked by parochial inspection, the one counterbalancing the other. The voluntary visitors would visit, but no funds or money should be given without a second visit by the parochial officer.

4269. *Chairman.*] You would wish to unite the efforts of the association in Edinburgh in aid of the poor, along with the parochial board?—Yes; making it permissive to unite. And in regard to all cases that arose where legal relief could not be given, I would suggest to have the charities of Edinburgh fused as much as possible into one, and relief distributed by those visitors, and there would be thus a mutual check.

4270. Have you found any beneficial check from the existence of that association in Edinburgh?—Yes; I am connected with one of the districts, and we find that we give very little money and very much advice, and that the people to whom we give it are in a very different condition, both in respect to their gratitude for it, and in respect to their coming back to us, from the people who are legally relieved.

4271. Have you found that the operation of that association is beneficial in preventing pauperism, by relieving persons on the verge of pauperism who are thus kept off the roll and are able to maintain themselves afterwards?—Very constantly so. And I would just refer to the association in London, presided over by Lord Derby, yesterday, where they find that they require a second staff of officials in addition to the poor law staff of the country, to overtake the relief which the authorities cannot give, but by the means I

Mr. *J. Allison.*

1 April 1870.

suggest you would have the two, the voluntary and the legal acting together.

4272. It has been stated to us by some witnesses that there is considerable inconvenience in the present system, by which the inspectors, being officers of the Board of Supervision, are independent of the parochial boards. Have you any experience of such inconvenience?—No; I think I would be rather favourable to the Board of Supervision being the authority for appointing them.

4273. You do not think that inspectors are too independent now of parochial boards for practical working?—I have not seen any instances of it.

4274. Do you think that there is a sufficient check on the accounts of inspectors at present?—In the Canongate we have suffered from the fact that our inspector absconded, and although we had an auditor, there was a large deficiency; but it rests with the local boards to take care.

4275. By whom was that auditor employed?—By the parochial board.

4276. Was he an accountant?—He was an accountant; but the management of the defalcations was so ingenious that it was exceedingly difficult to discover them.

4277. It was, in fact, discovered, not by the auditor, but by a committee of the board, I believe?—Precisely.

4278. Would not that indicate that there is no great advantage in having an official auditor?—The fraud was new and ingenious which had not occurred to the auditor previously; but, of course, he will be more on his guard in future. It is a certain restriction against the misappropriation of funds to have an auditor.

4279. The collector was not inspector also in your parish?—No.

4280. You were the collector?—Yes.

4281. He misapplied the funds handed over by you to him?—Yes; I pay the money to the bank, which cannot be drawn again without the check of the inspector and two members of the financial committee. He got cheques for 5 *l.*, and put eighty before the five, making it 85 *l.*

4282. How was it that such acts as those were not discovered. Are not the accounts passed monthly at the board, and the pass-book of the board inspected?—They are passed quarterly, and these forgeries of the cheques were done in the last quarter, when the discovery took place. Previously he had been in the habit of paying the whole quarter's account on the evening of the 14th of May, so that the accounts were discharged within the quarter, but did not appear by cheques on the bank till the next day. The balance made up on the 14th showed so much in his favour and so much less against the parish.

4283. But who had the custody of the pass book during the quarter?—It was in the custody of the inspector.

4284. The board never called for the production of the pass-book at any of the ordinary meetings?—No; the auditor sent up to the bank for a note of the balance at a certain day, the 14th of May, and got it, which tallied with the inspector's book.

4285. So that if there had been a weekly inspection of the pass-book, the fraud could not have been perpetrated?—No.

4286. Therefore the system of auditing the accounts is not a satisfactory check?—It was not at that time; that is improved now.

4287. Have you any other point to bring before us?—In regard to settlements, I am in favour of doing away with a resident settlement, if possible, because I think by that means you could reduce the management to about a half in consequence of the great expense that is caused by investigations into resident settlements; and I would make it merely a birth settlement.

4288. Would not that fall heavy upon some more distant agricultural parishes, in the Highlands, for instance?—I have got the census returns for 1861 here, and I find that there is a constant interchange as between the counties, so that that would cure itself, because there are migrations from the one to the other.

4289. Mr. *John Hamilton.*] Would it not be less trouble to do away with all settlement altogether?—But then you would require to have a national rate, which would lead to local extravagance. There are just four or five highland parishes which are in the position of being injuriously affected by such a law; and I intended in this means and substance idea to give the Board of Supervision authority to grant a sum to any parish which was assessed very materially higher than that of the generality of Scotland. It would not occur in many. To show the constant intermigration of the population, I may quote from page 61 of the Census of Scotland, 1861 Report, which states that "in the county Clackmannan, out of the 95·5 per cent. natives of Scotland resident in it, only 62·6 per cent. were born in Clackmannan, while 32·9 per cent. were born in other counties of Scotland;" showing that there is a continual intermigration.

4290. Mr. *Miller.*] We have had it stated in this Committee that if all the three parishes of Edinburgh were amalgamated, that circumstance alone would increase the rates to at least 7,000 *l.* a year, arising from that circumstance, making it so much more easy to ascertain the settlement; do you think that correct?—That was a calculation made by Mr. Craig, the inspector. A counter calculation was made by Mr. Marwick, our city clerk, and he estimated it at 1,494 *l.*

4291. You have not turned your mind to that?—Not personally, but his statement may be regarded as that of a high authority. I may say that I find that the proportion of residents in the parishes, but not born in them, in the northern counties, the highland counties, is 21 per cent., in the north-western 14 per cent., in the north-eastern 14, in the east-midland 11, in the west-midland 4, in the south-western 7, in the south-eastern 5, and in the southern 10. I find that in the county of Stirling, for instance, there were 57,000 born in the county, and 24,000 out of it. In Shetland, again, the preponderance is very much the other way; there were 31,024 born in the county, and 513 out of it.

4292. Then a birth settlement would fall very grievously on Shetland?—On Shetland alone, but the other districts would be almost equalised.

4293. Mr. *Orr Ewing.*] How would it be with Ireland?—We would get quit of their poor, or get relief from the Irish exchequer.

4294. Do you think it a fair thing that Scotland should get the benefit of the work of an able-bodied Irishman, and that whenever he becomes old and infirm he should go back to Ireland?—I think it is a duty to ourselves, because there is such an influx of the Irish; they form one-eleventh of the population, and one-third of the pauperism. Now it is a duty to try and pre-

ven

ent that as much as possible, from the large in-ux that goes on. I believe in some of the Irish arts they advertise a free passage publicly to eople to come over to Scotland at harvest times, nd then they settle down and form the basis of ur pauperism.

4295. That may be the abuse of the system; ut if your plan were adopted, might it not in-lict much greater hardships?—It might in some nstances, but then it would be so in the highland arishes, too, and the other parishes throughout cotland.

4296. Would not the number of hardships in-licted be much greater than the number of evils ured by a birth settlement as to Ireland?—I am ot sure. I think the evil is very great as it is o Scotland, that we have to support such an mount of pauperism.

4297. If we get the benefit of their work, is it ot fair that we should support them as paupers?—But we have to support them in a much greater atio than our own poor.

4298. *Chairman.*] You mean to say that the resent state of the Poor Law in Scotland is a remium upon Irishmen who come over and en-leavour to get a settlement in Scotland, which hey would not do if there were a more equitable ystem?—Precisely, and there is no counter-alancing consideration; because by a return rom the Irish Poor Law Board in April 1863, it as found that there were 119 Scotchmen only hargeable throughout the whole of Ireland; and went over that list, and only 25 of them were dults; all the rest were children of Irish parents, hough born in Scotland; children of Irish parents ho had been removed from Scotland to Ireland.

4299. Mr. *Orr Ewing.*] How many English ere there?—412.

4300. Mr. *John Hamilton.*] Do you know that he law is such in Ireland that they cannot send Scotchman back to Scotland?—I do not know hat they are irremovable.

4301. Would it be fair to make the law such hat they should be removable from Scotland nd not from Ireland?—The hardship is so small on the Irish in comparison with the Scotch, that I think it would.

Mr. *J. Allison.*

1 April 1870.

4302. Mr. *Miller.*] I suppose you would make the law to meet the practice?—Precisely.

4303. Mr. *Orr Ewing.*] Do you not think that the large number of Irish that we have amongst us as paupers, is owing to the fact that the Irish do the most menial labour (the worst-paid labour), and that they therefore sooner become paupers than the Scotchmen who learn trades, and are employed in a higher paid labour?—Yes; but it introduces just that very class from Ireland who become paupers.

4304. But we require that kind of labour which the Irish afford us?—I presume that we do.

4305. Mr. *M'Lagan.*] Are you aware of any institution in Ireland for supporting decayed Scotchmen, in addition to the parochial boards?—There may be cases of voluntary hospitals in Dublin or some of the large cities, but I am not aware of them.

4306. Mr. *John Hamilton.*] Do you base your preference of a birth settlement on its being to the advantage of Edinburgh, or on its being a saving in general?—It would reduce the management now charged to a half, and it would prevent the heavy burdens which large areas of chargeability would entail upon the ratepayers in consequence of the large number of paupers who would then acquire a residential settlement.

4307. *Chairman.*] You propose to equalise the hardship in the northern counties, where the births are much larger than elsewhere, by this common fund, which you would hand to the Board of Supervision to distribute, to equalise this burden?—Yes; but only where the rates were very materially higher in the judgment of the Board of Supervision. There are only five parishes in the north in that exceptional position. Births always have a direct relation to population, and must necessarily have. The subsequent movement of the population alters this hardly in an appreciable degree. The self-acting principle of adjustment would be its own proper corrective, which is fully borne out by the tables referred to.

Mr. GEORGE H. B. HAY, called in; and Examined.

4308. *Chairman.*] I BELIEVE you are a mer-chant in Lerwick, in Shetland?—Yes.

4309. And also a landed proprietor in the arish of Lerwick?—In several parishes.

4310. You are chairman of one or more pa-rochial boards?—Of two.

4311. How long have you occupied that osition?—I think about six or seven years.

4312. What is the number of parishes in the sland?—Twelve.

4313. What is the population?—About 31,000.

4314. Is the population equally distributed hrough these 12 parishes?—Yes, pretty equally.

4315. What is the number of your paupers?—I think, by the last returns for the whole of Shetland, the registered poor were 1,112, the asuals 197; about 1,300 for the whole.

4316. What is the valuation of the island?—The gross rental is about 30,000 *l.*

4317. And what is the cost of these paupers?—By the present return it was 5,319 *l.*; that is y the last report of the boards. I should ex-lain that the 30,000 *l.* is the gross rent; that all ne assessments have been made upon the gross rent (or, in a few cases, with only 5 per cent. deduction), and not upon the annual value. If it were upon the annual value it would not be much above 20,000 *l.* or 22,000 *l.*

Mr. *G. H. B. Hay.*

4318. That would make it 25 per cent. for poor rates on that amount?—Yes.

4319. What are the rates per pound?—They vary very much. They have been steadily increasing. I think in no case are they less than 3 *s.* in the pound, and they have been as high as 6 *s.*, and in an exceptional case they were nearly 8 *s.* one year.

4320. Was that in one particular parish?—In one parish; in the parish of Tingwall.

4321. Is that a parish in which you are chairman of the parochial board?—Yes.

4322. What are these exceptional circumstances?—A case of litigation about a pauper lunatic.

4323. What year was that in?—The case was decided last year. It went to the Court of Session.

4324. Sir *Robert Anstruther.*] What did that litigation cost you?—The law expenses were nearly 200 *l.*, I think, and the maintenance of

Mr. *G. H. B. Hay.*

1 April 1870.

the pauper in asylum during seven years, for which the case had been hanging up, came to nearly 200 *l.* more, so that it was about 400 *l.* altogether.

4325. *Chairman.*] Was it a case of settlement of the lunatic?—Yes.

4326. Was it given against your parish then?—Yes, it was given against our parish.

4327. I believe, besides being a proprietor yourself, and largely interested in mercantile operations, you are factor for proprietors in the islands?—Yes, factor and trustee for several proprietors.

4328. Will you kindly state the case of Shetland, in your own words?—Previous to the Poor Law Amendment Act of 1845 being passed, we had no assessment for the support of the poor. Each parish supported its own poor, partly by contribution at the church door, and partly by a system of billeting the homeless and destitute among the smaller tenants; a system which prevailed universally through Shetland, and was found to have worked very well. Since the law was passed, and assessment became compulsory, the expenditure has gone on in the following way. Taking the first year, 1845, the expenditure at that time was 250 *l.*, in 1846 it was 532 *l.*, and at the present time it is 5,300 *l.* It falls with peculiar hardship upon Shetland, on account of the extraordinary burdens of other kinds to which we are subjected. Out of this gross rental which I have stated, they have to keep up about 23 parish churches, 12 manses, and as many school houses. We have all the expenses of a county establishment, while we are only half a county. The injurious effects of the law will be seen from the enormously increased cost. Before this Act passed, people generally supported their own relations, but as soon as they became taxable, in the shape of poor rates, they considered that their friends had a claim upon the board to which they were paying, and they ceased to assist them. The line of distinction between those who are self-supported and those who become paupers is so small that it requires very little encouragement to go from the one class to the other. Then, before the passing of the Act, the care of the poor was conducted without any cost; it was done by the different kirk sessions, and there was no charge. Now the cost of management is very serious. Another heavy charge is for pauper lunatics; and the new law has also increased illegitimacy. I believe that the law of settlement has been one cause why the increase has been so very great, because so many young and working people leave the island when they are young, and never acquire a settlement elsewhere, and they generally come back. Young men go away as sailors, and a great many females go to Edinburgh as servants, but they remove from one parish to another, and never get a settlement there. There is another difficulty, namely, litigation. In such poor places we either have to run the risk of being involved in great expense, or to submit often to claims that we do not think we ought to pay. There is also a great difficulty in collecting assessments from the small tenants, and a considerable loss in that way. In many cases the proprietors, in order to save loss as much as possible, undertake to collect it themselves, but many will not do it, and then the board suffers. I have stated, I think, all that I have to say as to the grievance that we are labouring under. As long as the working classes were not taxed for the poor, and did not consider that they had a claim to get anything out of the rate, they supported their own relations generally, but as soon as they considered that they were taxed, they looked upon it as if they were ill-treated if they did not get something back again from the funds. A young man goes from home, he knows that his parents have fallen into indigent circumstances, but they have been paying into the poor fund, and have the right to get kept out of it, and in consequence he does not send money home to them as people used to do.

4329. Do you find that the action of the sheriff's jurisdiction has increased your rates?—Yes, it has acted very injuriously; as a general rule, whenever an application is made to the sheriff an order is given for relief, and rather than incur the expense of litigating, the boards generally submit, and give the lowest possible relief, if they think it a case which ought not to be on, and they take the chance of settling with the Board of Supervision as to the adequacy of the relief.

4330. Is the cost of the application to the sheriff considerable?—Yes; it would not be considerable if the parties were all residing in the neighbourhood, but where they have distances to come it is expensive. The inspector has generally to employ a law agent, and the cost of bringing witnesses and other things make it expensive.

4331. Mr. *Ellice.*] Have you any idea of the average number of applications that are made to the sheriff, and in which an order is granted by the sheriff?—I cannot give the averages, but I think that they will appear in the report of the Board of Supervision.

4332. *Chairman.*] By the Board of Supervision's report, just issued, I see that in Shetland there were 35 applications, out of which 23 orders were made; and there is a note here which says, "I have besides to report that applications are made to me almost daily by parties who, after hearing my view of their applications, do not wish judicial proceedings to be taken. The above return embraces only those cases in which judicial orders have been made?"—Yes.

4333. What would you suggest in lieu of the sheriff's jurisdiction; would you leave it to the Board of Supervision to deal with?—No, I would leave it with the parochial board.

4334. You would make their decision final?—Yes.

4335. You have pointed out a considerable increase in the cost of paupers since the new Act came into operation; does that indicate correlative increase in the paupers as well, or does it only indicate that the paupers are better cared for now than they were before 1845?—It indicates a very great increase in the number.

4336. Do you consider that the individual paupers are better off now than they were before the Act passed?—I think that the deserving poor, the respectable poor, are not so comfortable as they were under the old law.

4337. Sir *Robert Anstruther.*] What is the number of those receiving relief, comparing 1845 with 1870?—I have not been able to get at that exactly, but I think that it will be seen from the reports of the Board of Supervision. I have some statistics taken from the reports made by the different clergymen about the year 1841, of the number receiving relief at that time. I see the minister of Lerwick reported in the year 1841 that

at there were 104 recipients of relief; there e 168 registered poor and 47 dependants. In e parish of Unst there were 70 then, against 5 registered and 22 dependants now. In the rish of Fetlar and North Yell, there were then against 45, and three dependants now.

4338. *Chairman.*] You say that you would not ve any control to the Board of Supervision in ese matters; have you found any inconvenience om the control of the Board of Supervision?—o, except that we are at such a great distance om the Board of Supervision; and I believe at the peculiar circumstances of the country e not so well understood as they ought to be.

4339. But have you experienced any inconnience from this cause in dealing with the oard of Supervision?—I think that of late the oard of Supervision have become better acainted with the circumstances than they were the earlier part, and that they have not pressed eir powers unduly lately.

4340. You mean that at first they were not fficiently acquainted with the special nature of e country, and you had difficulty in getting em to understand your position, but now that ey do understand it, you get on better with em?—Yes.

4341. Sir *Robert Anstruther.*] Have the board ken any steps to relieve you of the hardships at you complain of?—No; their only recomendation is, as they have always recommended, at we should have a poorhouse.

4342. What would be the effect of having a oorhouse?—I think the effect of it would be ery temporary. I think it would certainly raise ie rates at the first, and for a time it might reuce the numbers on the rolls; but I think it ould ultimately entail additional expense.

4343. Mr. *Miller.*] And not deter paupers om coming upon you?—Perhaps in the very arly years it might.

4344. Sir *Robert Anstruther.*] How do your wer classes live; what are their means of emoyment; is it a fishing population?—Partly rmers, and partly fishers.

4345. Sir *David Wedderburn.*] There is a large nount of fancy wool work made in Shetland, is iere not?—Yes.

4346. I have been told, and I should like to now from you, whether it is the case, that to a ery large extent people who work in this fancy ool work are paid not in money, but in kind, by ie shopkeepers who receive their goods?—That true; in general they are paid for it in kind, nd often in the shape of fine clothing; a great eal of it, I think, does not add to the real wealth f the island.

4347. I understand that a very extravagant tyle of dressing, and an improvident mode of ving, are produced by that mode of payment?—Yes, I think so.

4348. It is, in fact, an infringement of the Truck Act, is it not?—No, I think not; I believe t is legal; it is a mere exchange of one piece of oods for another.

4349. Mr. *Miller.*] Does not that system exend to industries beyond the wool industry, to ie fishers and others as well?—To a great exent.

4350. I have heard that a great part of the isery in Shetland arises from that system; is hat so?—I cannot say. It is almost a necessity f the country; I do not know how it could be one away with.

4351. Has it always been so?—It has always been so.

4352. Mr. *Ellice.*] What are the particular alterations that you would recommend in the present Poor Law Act?—I think that the great defect in the Act is admitting the principle that anyone has a right to demand relief out of the public funds.

4353. How do you reconcile that with the strict limitation of the word pauper in the Act; it must be a disabled person who cannot do anything for himself?—I think that poor people ought generally to be supported by their near relations and by the charity of their neighbours. At the same time I think it would be necessary that the State should interfere to some extent to provide against cases that might arise, and that therefore a strict form of indoor relief administered by Government would guard against any injury from doing away with compulsory assessment.

4354. You would wish them to establish a poorhouse, and make that the universal test?—Yes.

4355. I thought you said just now that you doubted very much whether the poorhouse would not ultimately cause great additional expense?—By the present law, as long as anyone has a right to demand it as matter of right.

4356. But are you not aware that the class who can legally demand relief is extremely limited?—That class would probably go into the poorhouse.

4357. To whom do you allude to when you say "anyone"?—I think that there are a great many receiving relief at present from the state of the law that ought not to receive it.

4358. But is not that the fault of the parochial boards?—No, I think not.

4359. Is it not the business of the parochial boards to ascertain the circumstances of the person claiming relief, and to ascertain whether he has a legal right to that relief?—It is, but the law can be evaded; a man wishing to get clear of the support of his parents, knows that if he goes away and leaves them and sends them nothing for their support, they would be taken charge of by the parochial board, and he does go away; whereas if he knew that they could not claim relief as a matter of right he would see after their support.

4360. Then you would repeal the law so far as it gives to impotent persons a claim to legal relief?—Yes.

4361. In whose hands would you leave the discretion as to who, after all, should receive relief?—I think if there were no compulsory rates, that private charity would care for many of these people better than they are cared for at present.

4362. Then you aim to repeal the Poor Law Act?—Yes.

4363. Mr. *Miller.*] What class form the majority of the members of your parochial boards?—Just in the usual way. All heritors above 20 *l.* Six members of the Kirk session, and four elected members.

4364. Are many of the members shopkeepers who supply the poor with goods?—There are some, not a large proportion.

4365. Is it not the case (I have heard it so stated, and you will be able to tell us whether it is so or not), that those people having sold goods to the people bordering on pauperism have little

Mr. *G. T. B. Hay*

1 April 1870.

difficulty in getting them on to the board, so as to get the poor relief for wiping off their debts?—No; I cannot say that they look to it as a means of getting their debts paid. I believe that no one is ever kept off a parochial board that should be on it. I think that there is a great liberality in that way.

4366. Rather too much, perhaps?—In some cases there may be.

4367. *Chairman.*] Do you find the system of barter obtain very generally in the island in your dealings as a merchant?—Yes, there is a great deal of it.

4368. Do you deal in this Shetland wool fabric?—No, I have no connection with that.

4369. Do the people prefer to deal in barter rather than to have coin?—Those who conduct that business seldom, I believe, give them the option.

4370. Sir *David Wedderburn.*] Can you tell me whether the people who make these shawls and stockings, and things of that sort, make them with their own wool, and bring them for barter, or are they furnished with the material by the traders who give them the goods in exchange?—It is generally their own wool, but of late I believe the wool has become scarce, and they have been in the habit of giving them wool.

4371. *Chairman.*] Have you found any inconvenience from the position of the inspectors with regard to the parochial boards?—Yes, some boards say that they would like to have the power of dismissing the inspector irrespective of the Board of Supervision.

4372. Would you, then, desire to make the inspectors officers of the parochial boards?—Yes.

4373. And not to let them be officers of the Board of Supervision?—No.

4374. Do you find, as a rule, in your part of the country, that the inspectors are very independent of the board, and act very much independently of them?—I think so.

4375. Do you think that you would get as good men if they were made subject entirely to the control of the local boards?—We do not have a very great choice of men.

4376. You mean that the same men would perform their duties more satisfactorily if they knew that they were under the control of the local boards?—I think so.

4377. The fact of their being under the control of a distinct authority tends to make them inattentive to their duties?—I think so.

4378. Have you much expense in regard to casual poor?—Yes, but I cannot give you particulars of that.

4379. With regard to the lunatics, have you many?—I see by the returns that about 57 pauper lunatics are relieved as being on the parochial boards.

4380. Do you find the maintenance of these a heavy item of expenditure?—Very heavy.

4381. Where do they go to?—They mostly are sent to the asylum at Montrose, Morningside, and other places.

4382. Montrose being the nearest asylum to which you can send them?—I think most of them are sent to Montrose. I do not mean to say that all the 57 are in asylums. Some are, at present, kept at home, but a large proportion of them are in asylums.

4383. I suppose that the cost of removing them is considerable?—Very considerable. A man must be sent with them, or, in the case of a female, a man and a woman are always sent with them.

4384. Do you know how many are boarded out, or kept in families, in the island?—I cannot give the figures, but there are not many. But the cost of keeping them at home is generally very great, and it is often found better to send them to an asylum than to keep them at home.

4385. Do you mean that they cost less in the asylum than to keep them at home?—They are better kept in the asylums.

4386. Does Mr. Peterkin, the superintendent of the Board of Supervision, visit you periodically?—Yes.

4387. How often?—I cannot say; I think about every two years.

4388. Not oftener than every two years?—No, I think not.

4389. Does he sit with the parochial board when he comes round?—He generally endeavours to get a meeting of the parochial board, but is not always able to do that.

4390. How long does he remain on each visit?—He must spend a considerable time, I suppose two or three weeks in the island.

4391. In the island of Shetland alone, do you mean?—Yes, I think so.

4392. Do you find any advantage from his visit; does he assist you in the management of your poor?—Yes; he sometimes gives hints.

4393. Mr. *Ellice.*] He sees, in fact, that all is going on as it ought to be?—In a regular way.

4394. *Chairman.*] Have you ever made any suggestions to him on these modifications that you would wish, relating to the jurisdiction of the sheriff, or the power possessed over the inspectors by the parochial boards?—I have made no formal representation of that sort.

4395. I presume that most of your paupers are settled with you upon their birth settlement?—Almost entirely.

4396. Not many acquire a residential settlement?—Not many. We sometimes have had cases of that sort also.

4397. But it is your own natives that fall upon you entirely?—Chiefly.

4398. And a great many of these come back after having been absent most of their life?—Yes.

4399. With regard to the specific matter of taxation, I presume that there is not much means and substance which could be assessed in the island of Shetland, supposing that we were going back to means and substance taxation?—No, it would not be of any benefit to us. It was attempted at one time in some parishes, and it was found not to work well, and it was abandoned.

4400. But is there much property, think you, other than immovable property, in the island?—No, we have no wealthy people living among us.

4401. Mr. *Miller.*] You have some mineral operations, have you not?—In one island.

4402. Does that yield much?—In some years it does.

4403. But it would be assessed, I suppose?—Yes, it enters the roll.

4404. *Chairman.*] Do you consider the constitution of your parochial boards sufficiently satisfactory?—I cannot say that altogether I think it so. Large boards of that sort seldom do things in a very business-like way.

4405. They

4405. They are too large for your parishes?—I think that they are generally too large. In some cases they are the reverse again; because sometimes what is every one's business is no one's.

4406. Do you think that a smaller board would manage things better?—Yes, if obliged to give attention to them.

4407. Do you think that if a smaller board were entirely elected by the ratepayers, that would induce a better state of things?—The ratepayers at present do not take a great deal of interest in the election. The smaller tenants, who form the greater number of ratepayers, very often will not take the trouble even to elect a representative.

4408. One would have thought that if they were very heavily weighted with taxation they would be anxious to get men who would economise as much as possible?—They look to compensate themselves by getting some relative on the fund.

4409. They look upon it as an insurance fund?—Very much so.

4410. You said that there were 22 churches in the island; are these all established churches?—They are all established churches supported by the heritors. There is only one parish that has less than two, and some have four.

4411. Does the population mostly belong to the Established Church?—No; there is a great deal of dissent prevailing, and almost in each of the parishes there will be a free church, or the United Presbyterians, or Methodists, or all.

4412. Sir *David Wedderburn.*] Are there two parish churches in each parish?—Yes, except one.

4413. I suppose that they have service on alternate Sundays, or how do they manage that?—At one time the minister used to go round, and he would preach on one Sunday in one church, and the next Sunday in the other one; but of late years there have been missionaries supported by the funds of the Established Church in most of these places.

4414. Sir *Robert Anstruther.*] Now, is there a service in almost every church every Sunday?—Almost.

4415. And upon the whole, are these churches well attended?—In some places where there is much dissent they are not.

4416. *Chairman.*] Is there any opinion in the island on the question of *ex-officio* representation on the parochial boards?—Well, I have heard objections made to the minister and kirk session; but I cannot say that I have experienced any inconvenience from the minister being a member. He is not a ratepayer; but in general, I have not seen them abuse the power in their hands.

4417. Mr. *Miller.*] You have not seen the ministers abuse their power?—No.

4418. What do you say to the elders?—The elders in many cases do not attend.

4419. There would be no use then in having them on the board?—I do not see very much.

4420. Would you cut them off?—Well, it is sometimes an advantage to make up a board, and if they would attend, they might be very useful in giving information.

4421. *Chairman.*] Do you think that if your view were carried out, of abolishing a legal claim to poor relief, there is sufficient means amongst the population of maintaining themselves satisfactorily in your island?—I think they would. I think that, in that case, the relations would feel the obligation coming back to them, and that there would be a great deal done in that case.

4422. I presume that the greater portion of your younger population seek employment away from the island, either in fishing, or service, or in other ways?—Yes; a great many of the younger people go as sailors from the large ports, or they go to the colonies.

4423. Mr. *Miller.*] They will not come back upon you, I suppose, from the colonies?—No, but they might send back relief to their friends whom they have left behind.

4424. *Chairman.*] You think that, generally, that portion of the population are sufficiently able to contribute their fair share to the support of their relatives?—Yes.

4425. And that they would do so if we abolished the legal right?—Yes; but it would be necessary to abolish the right of charging rates upon the small tenants in that view; I would not have them assessed at all.

4426. I understand you to say, that if the law were not altogether abolished, at any rate you would have the taxation limited to a certain line?—In that case, if the law were not abolished, then the change that I would make would be to make county assessments.

4427. You would extend the area?—Yes, I would extend the area; I would prefer the one assessment over all Scotland; but failing that, I would prefer a county assessment to the present state of things.

4428. Would you make it a county assessment with a county management, or would you propose to have a county assessment with parochial management?—It should be a county management in that case.

4429. You would extend the area both of chargeability and of management?—Yes.

4430. And do you think that that would conduce to economy in the working out in your island?—I think so; I think that the rates would be more effectually collected, and more economically collected.

4431. I think you mentioned that the gross assessment was something like 5,000 *l.* out of 30,000 *l.* gross rental?—Yes.

4432. Between what points does the assessment range in the different parishes; what may be the highest, and what may be the lowest?—Putting out of sight the extraordinary charges which have been made on some parishes of 6 *s.*, I think the range would be from 3 *s.* to 5 *s.*

4433. You mean that it is pretty much that over the whole country?—There is none less at present, I think, than 3 *s.*

4434. There must be some 4 *s.*?—Yes, and 5 *s.*

4435. And is that your highest?—I should say over an average of years that might be the highest on the gross rental.

4436. Sir *Robert Anstruther.*] Is it the case that your island is very densely populated?—No, I cannot say that we are densely populated. There is an area supposed to be some 500,000 acres, and only 31,000 people.

4437. Mr. *Miller.*] But it is densely populated for its productiveness, is it not?—Well, I do not know that it is.

4438. *Chairman.*] Have you found that the present law has had any effect in increasing illegitimate births in your island?—Yes, I believe it has.

4439. Can you give us any figures on that head?—

Mr. *G. H. B. Hay.*

1 April 1870.

head?—I have a report made in 1841 of a town parish, and two county parishes. In the parish of Lerwick it was stated that there had been five illegitimate births in three years; in the parish of Delting it was said one in three years, and in the parish of Nesting one in three years. Those are the only three that I am acquainted with from the returns. I see by the Registrar's returns that the average rate now is from 4 to 5 per cent. of the births all over.

4440. What per-centage would those figures that you have given for 1841 be, to the births?—I have not the figures here to state; but it would be much less than it now is.

4441. It has considerably increased?—It has considerably increased, and in general I believe that in those cases the children were almost always affiliated. Now there is a temptation for them not to do that.

4442. How so?—The mother knows that they have a claim to get relief upon the parochial board, and she does not care to affiliate the child, and often she gets something extra from the father afterwards.

4443. So that you think the practice now has the effect of giving the woman a sort of double relief?—Yes, and also that if she has one illegitimate child she is likely to have two or three, because the greater the number she has the greater income she draws.

4444. I suppose that your remedy for this is the abolition of the legal right of relief in all cases?—Yes, or under some sort of restriction.

4445. Suppose that we did not abolish this right of relief, have you any other remedy to suggest?—I should say that no mother should be entitled to get relief unless she disclosed her situation when she found herself in that way, and afforded facilities to the board who had the charge of bringing home the claim upon the father. I would have a more summary way also of enforcing payment against the fathers who might be found liable.

4446. Sir *Robert Anstruther.*] How would you compel her to disclose her situation?—Because she would know that she had no claim against the board unless she did so.

4447. But she may be under the supposition that her child will be supported by the father?—No, I think generally not; she generally looks to the support of the board.

4448, *Chairman.*] Then you would make it a condition of relief that she should disclose the name of the father as far as she can?—Yes; otherwise if it is not done till later, the boards do not care to prosecute, because they fear increased expense. I would have the prosecution against the fathers conducted by the Procurator Fiscal at the public expense.

4449. What do your allowances to the poor average?—I think they are seldom under a shilling a week, and from that to 2*s.* or 3*s.*

4450. Have you no poorhouse within reach of your island?—None.

4451. Which is the nearest?—The nearest is in Caithness. I applied at one time to the Board of Supervision to know whether they would sanction our making use of Caithness poorhouse as a test in order to try the experiment, but they declined to sanction it.

4452. On what ground?—They considered that it would be a hardship to send them across the sea.

4453. When was that application?—It was four or five years ago. I made it myself as chairman of the board.

4454. Sir *Robert Anstruther.*] And you are aware that these poorhouses in Caithness are almost empty?—Yes.

4455. *Chairman.*] Have you the correspondence, or has it been published?—No, I think not. The reply I got was from the secretary, to the effect that he believed the Board of Supervision would not sanction such an arrangement, and advising that we should get a poorhouse ourselves.

4456. Who was secretary at that time?—Mr. Walker, I think.

4457. Have you renewed your application?—No; we have had some correspondence through the superintendent as to getting a poorhouse for the whole island, but the disadvantages seem to be as great, or greater, than the advantages, and it has dropped for the present.

4458. You think that if you had been permitted to use the Caithness poorhouse as a test, it would have given you some experience of the matter?—Yes, and it would have been nearly as cheap to convey the pauper to Caithness as to bring him from the most distant islands. There is a steamer once a week.

4459. Would you be inclined to have that experiment tried if the Board of Supervision were willing to grant it now?—I think so.

4460. Is there any other point that you wish to bring before the Committee?—In regard to pauper lunatics, I think that they should be supported by the State, and not out of the parish funds.

4461. What do they cost you in the Montrose Asylum?—I think we pay the Montrose Asylum 26 *l.* a year.

4462. How many have you there, do you know?—Each parish has some. From my parish of Tingwall we have sometimes had five at a time in the asylum.

4463. You would put the whole charge of the lunatics upon the public funds?—Yes.

4464. Do you find that your number of paupers is at all increased by the perils of the sea, by fishermen losing their boats, or accidents of that kind?—Not materially. Sometimes there are accidents of that kind, but we have had no great one for many years.

4465. Your poor rates do not suffer much from that cause?—I do not think that they have suffered much from that cause, because in some parishes where they have had serious accidents there have been very large subscriptions obtained for them. I think that one effect of the Poor Law also has been to make them improvident. There is a very useful institution, the Shipwrecked Fishermen's and Mariners' Society, which has done a great deal of good in Shetland. I was told that in one parish, where there are a great many accidents, there are only two subscribers to the fund, the rest of the fishermen declining to pay the three shillings necessary to be subscribed a year, because they said their friends would be better provided for without it.

4466. Have you any knowledge of the state of pauperism in the Orkneys, of your own knowledge?—No.

4467. Is that all that you have to suggest to us?—I think that is all. I think I have already suggested the means of collecting the assessment which I should desire to see adopted,

4468. You said that you would have a county collection?—Yes, I would have rates claimed only

only from tenants above a certain rate. I think it is objectionable to assess the lowest class of tenants, because it makes them more ready to go upon the funds.

4469. Would you indicate a particular line?—I think that I would not assess any tenant under 10 *l.* a-year.

4470. Are your tenants mostly crofters, with small holdings?—There are nearly 5,000 tenants.

4471. And they are small holdings mostly?—Yes.

4472. You have one large farm, I believe?—We have several pretty large farms of late. The largest is about 300 *l.* a-year, but I think that altogether there are not above 20 tenants over 50 *l.*

4473. Are these sheep farmers?—Yes.

4474. Is there much arable land?—Not a great deal of arable in proportion.

4475. Mostly grazing?—Mostly grazing.

4476. Mr. *M'Lagan.*] Have the small tenants leases?—Not in general, they do not care for taking leases.

4477. *Chairman.*] Do the paupers come mostly from the class of crofters?—Yes, chiefly from them.

4478. Or from the fishing population?—Every crofter almost is a fisherman, and every fisherman is a crofter.

4479. Do you not find that the system of crofters tends to make people independent and take care of themselves?—I think that they would be more helpless without their crofts. In the towns and small villages they are in much worse circumstances where they have merely a single room and a chance of fishing than they are where they have the crofts.

4480. If you drew this line of 10 *l.* you would get rid of the larger number of ratepayers, would you not?—It would come all to the same thing, because in reality it is a tax upon the landlord; what is paid in the shape of poor-rate, they cannot pay in the shape of rent. It would facilitate the collection for one thing, and it would do away with the feelings that the people have against the payment.

4481. Have you to excuse many from inability to pay?—We always have to excuse a great many.

4482. Then you would not, by drawing that line, practically add to the burden of the proprietor?—I think not, because he can make his own arrangement with his tenant.

4483. You would propose simply to tax the proprietors in all cases where the crofters paid less than 10 *l.* a-year; you would draw the rates from the proprietors in those cases?—I think so. Practically, it is done in a great many cases at present, but then all proprietors will not take the trouble of paying the rate and collecting it themselves.

4484. You think that, practically, the effect would be that, whenever they could get both rent and rate, the landlords would get it, and you would save the cost of collection?—I think so. I may observe that the present state of the law induces proprietors, when they see a tenant likely to become a pauper, to get him removed to a town or village, where the probability is that he will be able to maintain himself for five years, so that they may escape the charge of keeping him. Sometimes actually help has been given to men indirectly to enable them to do that; to remove to Lerwick, for instance.

4485. Do you find Lerwick surcharged in your rates in that way?—Yes; but they are looking a little better after their own interest now.

4486. Do you mean that they keep them moving?—No; but they try to keep them off by giving them temporary relief. I believe that the Poor Law has had great effect in checking improvements in the island. People do not like to invest capital in a place where they are apt to be so heavily taxed.

Tuesday, 3rd May 1870.

MEMBERS PRESENT:

Sir Robert Anstruther.	Mr. John Hamilton.
Mr. Armitstead.	Mr. Mackintosh.
Mr. Craufurd.	Mr. M'Lagan.
Mr. Ellice.	Mr. Miller.
Mr. Crum-Ewing.	Mr. Parker.
Mr. Orr Ewing.	Mr. Arthur Peel.

EDWARD HENRY JOHN CRAUFURD, Esq., IN THE CHAIR.

Dr. HUGH BARCLAY, called in; and Examined.

Dr. *H. Barclay.* 3 May 1870.

4487. *Chairman.*] You are the Sheriff Substitute of the county of Perth?—I am one such.

4488. You have held that position for a great number of years, I believe?—Yes; and I may have this advantage perhaps over others, that I am one of the few sheriff substitutes that have had experience both under the old Poor Law and under the new. I got my appointment at Dunblane, in 1829, where I had some 12 parishes; then I was removed to Perth, in 1833, where, I think, I have 65 parishes; I was also examined before the Commission of 1843; I have been trying to find my evidence given before them, but I have not been able to do so. I was afraid that I might perhaps contradict myself, but I think that I have the same opinions now as I had then.

4489. Will you kindly state to the Committee what duties, if any, the sheriff had under the old system, before 1845?—Under the old system our duties were very ill-defined, and I found them, on that account, very difficult to be exercised. When an individual seeking for relief was refused, he came to the sheriff; the sheriff could then do nothing but order, what was called the board, to meet; it consisted then of the heritors and the kirk session, but really and truly, as I found, the kirk session and the minister were the board of the parish, dissent not being so extensive at that time; but the difficulty which I found was if they did not meet. It was not known what we could do; some sheriffs were of opinion, that failing, that they themselves could do what the board should have done, and not only ordered relief, but modified relief; however, I believe, that that was understood by all sound lawyers to be beyond their competency; so, I think, that under the new law there has been a great advantage gained.

4490. Practically we may say that the sheriff had no jurisdiction under the old law?—Under the old law the next point was this: if the board did meet, and modified an aliment (which I am sorry to say I often saw done in a manner quite illusory), the appeal lay to the court of session, and to the court of session alone, which was almost tantamount to no redress. Sometimes I have known where a case was going to the court of session, because the expense was so enormous, the parishes would rather concede something, and purchase their peace by giving a liberal allowance than go to the court of session.

4491. When you state that the meetings modified the aliment, will you explain what you mean?—Fixed it; modified is a Scotch law term. I may say, as you are upon that point, that I think, under the new law, with the Board of Supervision, the sums fixed are much more liberal than they were under the old law. Whether they are adequate or not it is not for me to say; but I remember, when at Dunblane, and for the period that I was at Perth, before the new law, the sums allowed appeared to me so illusory, that they just fixed the brand of a pauper upon a family without really giving them any substantial relief. I have seen 6*d.* a week and 9*d.* a week given to a man that required entire support. Now, with my experience, I think that the boards are much more reasonable. The appeal, as you know, is now to the Board of Supervision. I may say upon that point that I think that one great benefit under the new law is, that beggary, which existed to a fearful extent before, has been a good deal checked. There is vagrancy now; but the sort of beggary that existed when I was at Dunblane was really astonishing. I have seen, for example, under the old law, that it was not an uncommon thing to put decrepid persons in a barrow and send them from farm to farm, and house to house, and it was considered a part of Christian duty to remove them to the next. Then we had, also, a very great number of idiots; almost every village had its one or two imbeciles, which was very revolting; and in my own experience on the stage coach going from Perth to Dunblane, wherever it stopped you had one or two loathsome individuals coming to the carriage supplicating alms. Now, I am glad to say, that is all removed; whether it is owing to the Lunacy Board, or to the Board of Supervision, I cannot say, but I know that it is very much improved; I never see one of those outcasts now by the road side.

4492. Comparing that state of things with the vagrancy which now exists, what is your view of the present state of matters; do you think that there is any improvement generally in the number of persons going about through the country?—I think that the beggary which we had before was much more local; at present there is a sort of

of stream of vagrancy proceeding from one point to another. For example, I stay a little in the country and see the tide of vagrants floating onwards from Glasgow to Dundee or Aberdeen in search of work, and you find them next week going in the opposite way with the same apology; stout able-bodied men; that has increased very greatly probably. The beggary I think was more local; the persons did not go far from their parishes.

4493. But as to the numbers, does not the present class of vagrants equal in number the beggars that were localised under the old law?—I think it is an increased number.

4494. Mr. *Ellice.*] Has it increased in the same description of persons, or was the beggary of old days of one description, and is the vagrancy now of another description?—I think it is another description; I think that there are able-bodied men vagrants. Formerly the beggars were really persons worn out.

4495. And those persons have been provided for by the Poor Law?—They have, and the others have not in our country; that has brought about complaints without number as to vagrancy When people have complained that the police are not sufficiently active, the answer which has been given by the police committee is, that you will never really be able to check vagrancy in Scotland till you put it in the same position as England, and give able-bodied relief. Because with regard to these men in search of employment, if their story is true, it is difficult to dea' with them, and we have no Vagrancy Act. I have a table on that subject, which I will leave with you. Before I came away I asked our chief constable if he would give me, for a series of years, the amount of vagrancy that has been returned by the police, and he has made it up from the year 1857 to the year 1870 most minutely, and given the increase and the decrease in different years, and the totals; altogether it is a very interesting table. Then I put the question to him, if he could by any means tell me how many of these were returns of the same individuals; he said it was impossible to do that, but that he could give another table of Tinkers, who he says, are always floating about, and he has given me a return of them containing their names and their ages, and these are all Perthshire tinkers; it is a very remarkable table, and it shows that they are frequently the same persons returned as vagrants.

4496. As I gather from you, this description of persons or vagrants are now out of the Poor Law, and cannot be brought under the Poor Law, except on the assumption of able-bodied relief?—With the single exception of an Act which was passed two years ago, which enables you to take up persons lighting fires, or squatting in houses or premises without the consent of the owners, we have no law dealing with that class.

4497. But that is not in the Poor Law?—That is not in the Poor Law; but that is the only way in which we are enabled to reach them, and I find that the feeling of the country is very much against that. The farmers in the highlands do give their consent, and the only time that they complain is when they light fires in woods or near their steading; but they are very angry even when they come without their consent and lie down in their barn, if the police interfere with them.

4498. Do you think that any influence can be brought to bear upon the subject of vagrancy by any adaptation of the Poor Law unless by giving able-bodied relief?—None. That is how we are always met when complaints are made, that we cannot have a Vagrancy Act for Scotland until we have an able-bodied Poor Law.

4499. Do you advise that able-bodied relief should become the law of the land?—I do not see why Scotland should be dealt with in a different manner from England. If it works well there, we ought to have it too. It is a great grievance. I observe in county meetings that almost every county has been complaining of the increase of vagrancy.

4500. *Chairman.*] You are aware that in the county of Haddington a system has been adopted which has had the effect of a good deal checking vagrancy?—I have heard of that, but I am told that it is at the expense of other counties. Unless you have a national measure, you just drive your vagrants from one county to another. When I speak to the police all they can say is, "We just keep these creatures in locomotion; we drive them over to Forfarshire, and Forfarshire drives them back to us."

4501. What reason leads you to form the opinion that no vagrancy law can be introduced beneficially unless you at the same time modify the Poor Law, so as to give relief to able-bodied poor?—It is, I think, apparent. You bring a man up, and he says, "I am in search of work." That is a legitimate object. "I was in a foundry," it is a very common thing for them to say, "or a manufactory, and they have discharged me and 100 men, and I am going to seek work somewhere else, and I have not a penny to carry me, so that I must beg."

4502. Do you mean to say, of your own knowledge, that the great bulk of these vagrants are really honest working men, honestly seeking employment?—I wish I could say so.

4503. If they are not, how does it affect the question of the Poor Law?—I have made inquiry, and I have found a number of them really *bonâ fide* cases at the outset; that the story was true then; but that when once they were set in motion they seemed to acquire a sort of vagrant habit which it was difficult to destroy. That leads me to another point, namely, whether or not it would be an improvement in the Poor Law to give what was thought legal before a decision of the House of Lords and the Court of Session. It was an idea that, under the Amendment Act of the Poor Law, parochial boards had a power to deal with the casual poor, and give them relief; but they had no right to demand it, because there stands in the Amendment Act the express prohibition that they have no right; but still there was an impression abroad that though they could not demand, it was not illegal to give it.

4504. How do you explain this fact that although, before the Act of 1845, as after the Act of 1845, the able-bodied poor had no right to relief, under the old law there was no vagrancy, and under the new it is an increasing and grievous evil?—Our population has increased, our trades and manufactures have increased, and we have had reverses repeatedly, which have set successive waves of vagrants in motion.

4505. Was it not rather that our old Scotch laws did legislate on and did satisfactorily keep down vagrancy?—I do not think that.

4506. Our old Scotch statutes anent vagrancy were too severe, perhaps, for present opinions,

Dr. *H. Barclay.*

3 May 1870.

and too severe to be put in force under present circumstances, but still at the time apparently, were duly calculated to suppress the evils of vagrancy?—I think that these laws which you allude to have been obsolete for a long time.

4507. Yes; but at the time that they existed and were in full force, they appear to have been well calculated to put down vagrancy, and the only point that I want to direct your attention to is this, that that question was one before our Scotch legislatures in the old day, and though they had no able-bodied relief, still they were able by legislature to put down vagrancy?—I still come to think that a great deal is owing to the increase of population and increase of trade. I do not think that we can draw a parallel between Scotland even 50 years ago and Scotland at the present day.

4508. That would only go to a question of degree; it is clear that the evil existed formerly, because the Legislature had to deal with it, and did deal with it?—Yes; but nevertheless I think it is the result of want of education and moral culture; I am sorry to say that I think we have degenerated. There was more self-dependence in our peasantry and our country at one time than, I am sorry to say, there is now.

4509. Do you not think that the Poor Law has had the effect of breaking down that self-dependence?—I am afraid so.

4510. Mr. *Orr Ewing.*] Is it not the fact that the greater proportion of the vagrants are not able-bodied?—A great number of them, I am sorry to say, are strong stout men, and I put the question to them, "Why do you not work?" and the answer is, "We cannot get it." I would rather say that the greater proportion are able-bodied; but though they have really at the beginning been in necessity, they get so much into the habit of wandering about that they will not betake themselves to work.

4511. And are not those vagrants and tramps that go about generally dissipated and worthless characters?—I am afraid so; they acquire that character; their very mode of living brings that about.

4512. They are people who prefer to live by begging rather than by working?—I believe so.

4513. And they are ready when any opportunity occurs to commit theft or other crime?—Yes; I am astonished at the number of persons that come charged with crime with this designation, they are put down as iron founders, or something of that sort, but "with no fixed place of abode." That is the designation I would say of one-half of our criminals now. I sometimes have asked the question where they belong to, and find that a great number of them belong to my native city of Glasgow.

4514. After these admissions, do you think that it would be any hardship that we should have a stringent law that should put down that system, either by imprisonment, or some other punishment?—I am perfectly certain that imprisonment will never put it down.

4515. Mr. *Miller.*] If you could put them to hard work that might have some effect, might it not?—We have some work in prisons.

4516. Supposing that those fellows were put to 10 hours' hard work, breaking stones, for example, that might affect them?—It might.

4517. And do you think that bringing them under the Poor Law would improve them?—I would never allow them, when it had come to that, to get relief, only to prevent at the beginning their getting into that state. People who are willing to work, and cannot get it, I do think are under some hardship, and it would be well if they were saved then. I remember a good illustration of that. There was a person who applied to me; he looked most miserable; he belonged to our own county; he was refused because he was able-bodied; the inspector said, "I cannot give this man relief, I wish I could, because I am satisfied that, if I do not do it, a very few weeks will make him a permanent pauper, which I might prevent." The man was in a state of starvation; consequently he would become a vagrant, or thief, or break down and contract some chronic disease. I do think that it would be a good thing if the parochial board had the power to give relief in these cases.

4518. Mr. *Orr Ewing.*] As to your suggestion that these vagrants should be treated as able-bodied poor, and that the law should be changed so as to give them relief, do you not think that that would be an encouragement to vagrancy?—You will observe that I am speaking of the initial step of vagrancy; those who have acquired the habit of vagrancy I am satisfied would not work, and therefore punishment might be beneficial in their case, if it really was operative.

4519. Is it not very difficult to know when a man begins to be a wanderer?—I do not think it. If a person applies for relief, say in a particular town where he is deprived of work, if the inspector made inquiry and found that the man's story was true, then if he had the power to give him a few weeks' aliment until he got work, that man would not become a vagrant; he would not acquire the habit; that is the point, I think, to be looked at; it is to prevent, not to cure, that I am anxious for.

4520. Do you not think that if you were to make it a rule that able-bodied poor might claim relief it would greatly increase the expense of supporting the poor?—Decidedly; but whether or not in the end it might be a saving is another question.

4521. Mr. *Miller.*] Do you not think that it would also greatly increase the number of those vagrants, or rather of those people, who would rather not work if they could get along otherwise?—With regard to those who have acquired the habit, I do not think it would prevent it, but it would prevent the increase of the number.

4522. I suppose you are aware that there are a good many men in this world who would not work if they could get sustenance from their neighbours; at least we find that so in our country?—I am afraid that there are some, but I hope that they are exceptions.

4523. Mr. *Orr Ewing.*] You admit that vagrancy is a crime?—It is a crime, but we have no Vagrancy Act to deal with it.

4524. But we are wishing to get your opinion as to whether we should have a Vagrancy Act?—Yes, if you have able-bodied relief you may; that is the answer always given by the police committee when they are complained of for not checking vagrancy.

4525. You think that vagrancy is a crime, but instead of punishing it as being a crime, you would rather reward it by giving relief to those people?—I would go back, to prevent the increase of it; I think you would really have a difficulty in dealing with those who have acquired the habit.

4526. I thought you admitted that if you gave relief to an able-bodied man, a vagrant, you would

would increase the evil?—I would not relieve a vagrant, but an able-bodied man out of employment.

4527. Mr. *Parker.*] If I understand rightly you propose to discriminate, not to give a claim to relief, but a power to relieve?—Decidedly; I think before the decision in the courts of law it was understood that under the Amendment Act the parochial boards had a discretion to give, although the party had no power to compel relief. But there was a case from Dundee raised on that question, and it was found that the money was raised for a particular purpose, excluding able-bodied men, and that it was equally wrong and illegal to give it as to demand it, and the Lord Chancellor put it on that ground, "If it is illegal to ask it must be illegal to give."

4528. And that discretion would be used, according to your recommendation, chiefly for a case where a man is lapsing into vagrancy, but has not yet become a vagrant?—Yes.

4529. Mr. *Orr Ewing.*] Would you take a man's statement that he could not get labour, as being evidence that there was no labour to be had?—Decidedly not; I would inquire into the truth of his statement whether or not he had ceased to labour, because he could not get work. The next test would be to offer him labour, and if he refused it, consequently he could have no right to relief. I am not arguing for the right, but only, as the honourable Member has just put it, for a discretion to give relief.

4530. Would it not be taking the responsibility off the individual workmen if the poor law authorities of a town, or a parish, were obliged to look out for work whenever a man came and said, "That he could not get it"?—But that really is done to a great extent, I am glad to say, by voluntary effort.

4531. Not when an individual cannot get employment, but, when from a commercial crisis, there is no labour generally to be had in the district, and when, not an individual, but a mass of the people, cannot get employment?—Yes.

4532. In that case it might be fair and reasonable that power should be given to the parochial authorities to grant relief under those circumstances?—Yes.

4533. But is it not a very different thing when an individual cannot get work?—The principle is very much the same; it is only a question of degree.

4534. Is it not a very different thing whether it is thousands of people who cannot get employment, or only an individual?—The man has not got employment perhaps, because he has broken down in health; that case is out of the question now, because he gets relief. Or by the failure and insolvency of a particular manufacturer, perhaps 100 men are thrown out of work; you would not appeal to the public in that case; you supposed the case of a crisis, and yet the same thing takes place in a lesser sphere.

4535. Is it not the case that these vagrants are generally found very far from home; for instance, a Glasgow man wanders into Perthshire?—Yes.

4536. And is not there evidence that they do not go where the great seat of labour are, but rather into the country, where they get more comfortable quarters to reside in at night, and where the people are more benevolent in giving them food?—I find that they say that they are upon their journey to Aberdeen or Dundee, two great centres of employment, and I believe them; but as they cannot find work, they go back, and they acquire a habit of vagrancy, which becomes a second nature.

4537. Do you not think that these stories are all false?—No, not all.

4538. Mr. *Miller.*] Have you any mode of proving their truth?—Yes, I have inquired, and I have communicated with their employers in Glasgow for example, and found that their story was true.

4539. Mr. *Orr Ewing.*] And you think that that one man wandering from Glasgow into Perthshire, is evidence that though every person can be employed in Glasgow but this one, this single individual cannot get employment in Glasgow?—Well I presume that in Glasgow there are always a great number that really cannot find employment; I suspect that the labour market generally is over-stocked.

4540. It may be so during a very great dullness of trade, such as we have had of late; but is it not the case that we often get a deficiency of hands?—Sometimes; but I fear that that is the exception.

4541. Is it not the case that wages have risen very much of late years, because of the scarcity of labour?—Yes; but I am afraid that the railway enterprise is very much limited now. Even in Perthshire there was a railway, the Oban Railway, abandoned the other day, by which there were a great number of men thrown idle.

4542. They have only to go to some other part of the country, where they can get employment, have they not?—Going to seek it creates a great deal of vagrancy.

4543. You do not think that because labour ceases in one part of the country, therefore an able-bodied man residing in that district should become a pauper, do you?—No, decidedly not.

4544. You approve of frugal habits, and that those men should save money?—Yes.

4545. And it is not always the case that they do so; but the men who earn the highest wages have generally least money in their possession?—I am afraid that that is too true, and no legislation will ever reach that evil.

4546. It arises from the evil habits of the parties, in spending their money recklessly?—I have no doubt of it.

4547. And you think that the law should step in immediately and relieve these able-bodied men who cannot get employment?—We cannot allow them to starve; that is the difficulty. If they are really willing to work, is it not a duty incumbent upon us to give them work to test them?

4548. But should we not regulate our law so that we may compel people to be more independent and more self-denying, rather than encourage them by giving relief whenever they say that they cannot get employment?—The longer I live, the more satisfied I am that no legislation will ever reach the inner man.

4549. But you wish legislation in this case to relieve the able-bodied man?—I want to prevent his being a vagrant.

4550. You think that the state should either support the man or provide him with work?—I have mentioned in answer to Mr. Parker, that I still consider that they should have no legal right, that it should still be a matter of discretion on the part of the parochial board, after inquiry whether a man is willing to work, to give him work.

4551. That is the same as the law of England?—Precisely; and I do not see why we should be in a different position.

Dr. *H. Barclay.*

3 May 1870.

4552. *Chairman.*] Have you considered at all whether any sensible alteration in the number of vagrants is to be observed according to the state of trade?—Decidedly.

4553. That is your experience?—Yes; and I was trying to test it with that table of which I have spoken; I see in some years a decrease, and in other years an increase; I have not yet been able to ascertain the fact, but the chief constable told me, when I asked him, that it was entirely from the state of trade either in Dundee or in Glasgow.

4554. I observe, taking the last four years of this Return from 1867 onwards, that there has been an increase every year; but I am not aware that from 1867 onwards there has been an increased depression of trade?—There is not an increase in every year, I think.

4555. Between 1867 and 1868, there is an increase of 628 stated in the table; in 1869 an increase of 159 over the previous year, and in 1870 an increase of 50 over the previous year; therefore there is a total increase of something like 800 since 1867; though trade was depressed in 1867, I am not aware that it has been more depressed since, and therefore that would go against your suggestion?—Another thing has to be considered, namely, that statistics are sometimes fallacious; in some of those years I think the constables have been more vigorous than in other years, by reason of the inhabitants of certain districts complaining; so that I would not like to draw any conclusion about the cause of the increase or the decrease.

4556. Mr. *Miller.*] Still you think that trade has a material effect upon the number of vagrants?—I have no doubt of that. I have seen it.

4557. *Chairman.*] Is it not a fact that a great number of these vagrants get relief from the inspectors of poor as casuals?—I do not think it.

4558. All who are not able-bodied, and are, therefore, proper objects of poor relief, would, if they applied to the inspector, be entitled to relief?—I do not think that the inspectors of Perthshire do that. I may say that, in reading the evidence given here about the mode of dealing with applications, I have observed that some of the witnesses have given rather strong evidence about the propriety of the sheriff's interference. Now you must keep in mind that previous to 1845 the sheriff had no power, as I said, except to order the board to meet. We now have a power to order relief. Some have complained of that; but I must say (though, perhaps, it might be taking a little credit to myself) that we have found it work remarkably well in Perthshire, and I will tell you the mode of procedure. I think that some of the witnesses have neglected a thing that is always insisted upon with us. I never hear the story of an applicant without his bringing to me the statement of the inspector, and I am acting up to a very judicious rule of the Board of Supervision upon that point. A man applies to the inspector and asks relief, and he gives it him, and there is an end of it. If he is not satisfied with the amount I have no jurisdiction, but he goes to the Board of Supervision. If the inspector refuses it, he puts the reason on a card; the inspector of Perth has a printed card, other inspectors send written papers, on which they state the reason. If a man comes to me and tells me a story, I say, "I must have evidence of the truth of that story; you must go and bring me the reason," and then the reason is brought to me. I will take two very common reasons: "He is able-bodied;" I look at the man and see that he is able-bodied, and I say, "I cannot help you." Another is, "offer of the poorhouse;" I say, "I cannot help you there either." Then there is the third one, that they are really not able-bodied, and that they have been refused relief. I generally then send for the inspector, if he is in Perth or the neighbourhood, or I correspond with him; and I am delighted to say, (and I think the reports upon your Table show it), that in the large district connected with Perth, I do not think there have been above two or three cases, on an average, each year of our differing, and very few that have ever been litigated. I either convince the inspector that he should give the man something, or convince the man that he is entitled to nothing; and I think it works cheaply and excellently. I am satisfied that there must be nearly a hundred cases every year that go through my hands in that way; the only thing I complain of is that they sometimes forget to bring that paper, or the inspector to give it to them, and they come down with their story, and I send them back, it may be, to a place far away into the Highlands. People talk of getting quit of the jurisdiction of the sheriff; I for one should be delighted. It is a very costly one, because I have generally to draw upon my own purse to enable those persons to get back to their own place. But I think that in Perthshire no complaint has been made of the present system.

4559. Mr. *Ellice.*] You state that you have to draw upon your own resources from considerations of charity; but is it not a fact that there is no necessity for these paupers appearing personally before you?—None whatever.

4560. They can get the materials for a written application from the inspector?—Yes; but they forget to ask it, and the inspector to give it, and they come down to me, with a story, perhaps carrying a child in their arms; and I say, "I can do nothing;" I frequently say to them, "You need not come back, get the paper and send it through the post office," and I correspond through the post office, and it works well.

4561. *Chairman.*] You just now suggested that we should follow the precedent of the English poor law, and give a power to relieve able-bodied; you are aware, probably, that, in England, there is no right belonging to a pauper to get relief; he cannot go to the magistrates, if the guardians refuse relief, and ask them to make an order for him to be put on the roll. Do you not think it is objectionable that on one side of the Tweed a pauper has no legal right, and on the other he has a legal right; and do you not also think that that state of things which gives a pauper, either practically or theoretically, an abstract right to relief, has had a very serious effect in breaking down the independence of the people?—I am not an English lawyer; but I am certainly taken by surprise if an able-bodied man in England is not entitled by law to have relief if he is out of employment.

4562. I do not point to that; but I say that no pauper, whether able-bodied or not, has any right, in England, to go to a magistrate, and get him to order him to be put on the roll; he has not a right to go and get a judicial decision, but he must apply to the guardians, and if the guardians, in

in their discretion, refuse him relief, there is an end of it?—But the guardians can give him relief, and the Boards in Scotland are prohibited from giving relief.

4563. In Scotland, if a man comes to the parochial board or the inspector of the poor, they have the discretion of giving him relief or not, as they choose; but if they exercise their discretion the law says to the pauper, "You may go to the sheriff, and if the sheriff differs from the board, he may order you to be put on the roll." The difference is this: in England the pauper comes to the guardians, and they have the same discretion as the parochial board in Scotland; but if they exercise their discretion, and refuse him relief, the pauper has no recourse further?—I simply say that the law should be assimilated in the two countries.

4564. It is with that view that the witnesses have suggested to the Committee that the jurisdiction of the sheriff is, in fact, a mischievous one, because it gives an absolute legal right to the pauper to insist upon relief, against the discretion of the parochial board?—But the sheriff, surely, would not violate the Act of Parliament; and where it has been refused to an able-bodied man no sheriff would presume to offer it.

4565. No, of course not; but I am not speaking of able-bodied persons now, but of persons who come within the category of proper objects of relief: in Scotland those persons go in the first instance to the inspector, or the parochial board; but if the parochial board refuse the man, the thing goes further; he has a right to go to the sheriff, and try and make out a case, and if he can satisfy the sheriff, the sheriff can make out an order for him to have relief; that does not exist in England?– But that existed in Scotland in a more obnoxious form before the Amendment Act, because if the heritors and kirk sessions, who were then the board, refused relief, the pauper had an appeal to the Court of Session.

4566. Where a remedy is difficult, practically it is no remedy, and practically under the old law the pauper was under the entire control of the parochial board; he had, theoretically, a right of recourse to the Court of Session; but in a great number of cases the matter remained with the local board, and the local board exercised their own discretion, sometimes properly and sometimes otherwise; but, as a matter of fact, substantially there was not that distinct power of compelling the board which has now been put in the hands of the pauper by facilitating his appeal?—But in the old state of things. I remember that when they had to go to the Court of Session with the enormous expenses involved, the board often gave the relief rather than that; but the appeal to the sheriff costs nothing.

4567. But, as a matter of fact, I presume that if you compare the number of applications to the Court of Session under the old law, with the number of applications to the sheriff under the new law, the thing is totally different?—Yes.

4568. The present system has brought to the mind of the pauper such a great facility for contending against the decision of the local board that it has practically tied the hands of the local board?—My answer to that is plainly this: the local board have a strong interest, being ratepayers, to save their purses, and the sheriff has not that interest. I am not going to suppose either that the local board always do right or that the sheriff always does wrong. I think

responsibility, and a sense of responsibility, in every public body is of the greatest consequence; and besides, in small parishes, it is an individual, the inspector, or in some parishes I may say the inspector's wife, who has really the management; and I would not like to give the control, the despotic power of refusing relief, to any one man. In country parishes it is very difficult to get a meeting of the board, and *de facto* the inspector is the man. I must say I am very much satisfied with the inspectors of Perthshire; I find them discreet and humane and considerate. But I am not at all moved by the argument that it is an advantage to have an expensive mode of appeal; I think, as a judge, it is always better to have as cheap a mode of appeal as you possibly can.

4569. I am not indicating any return to the old system as to the powers of the Court of Session, but rather this; that if we are to have a central board like the Board of Supervision, there is no necessity for having another authority like the sheriff to appeal to?—That is another point; I have not come to that. It occurs to me that the Board of Supervision should be made much more a Board of Supervision than it is just now. I do not know anything, for instance, that appears to me more ridiculous than the appeal to the Board of Supervision upon the amount of allowance; they very judiciously, as I have seen, inquire, and say whether or not they think that the sum to be given to the pauper is adequate relief, and very frequently they succeed in getting an augmentation; and if not, they issue what they call a certificate, which opens the doors of the Court of Session, and that certificate is really and truly a decision. But I think that a supreme court ought to be a dignified court; the notion of making the judges of a supreme court sit upon the question whether a pauper should have 1 *s.* or 1 *s.* 6 *d.* a week, appears to me to be a perfect piece of burlesque. That is one point. Now, the other is whether or not they might do the duty of the sheriff; I for one should be glad that they should, but I suspect that it is now cheaper done by the sheriff, who, being on the spot, can make inquiries more economically and more effectually than the Board of Supervision.

4570. That may be so in the town of Perth, where you are always resident and at hand, and the paupers have only to walk across the street; but paupers in any distant portion of the country can almost as easily come to Edinburgh as to Perth?—I see them; they come down to me; they will not go to Edinburgh. I think it is a great matter to see the individual face to face.

4571. Is not that a very complicated system, that they should have to come first to you to give them the right to be put on the roll, and that then, if the inspector says, "We will only give you 6 *d.* a week," should have to go to the Board of Supervision, and that the Board of Supervision should have to decide the much more difficult question whether it shall be 6 *d.* or 1 *s.* a week, whereas you had only to decide the abstract question; and that then again the Board of Supervision do not of themselves decide, but give the power of appeal to another court?—You appear to agree with me in the desirability of taking away the last, and I think I would draw from that the inference that the sheriff should not only have the power to put them on the roll, but to award the amount.

4572. Mr. *Orr Ewing.*] You said that you had

Dr. *H. Barclay.*

3 May 1870.

great confidence in the inspectors of Perthshire?—I really have.

4573. And you also stated that the wives often influenced the inspectors?—I know that; in fact, the reason is very obvious; in country parishes there are very few people that you can get to take the duty, and the one that is always very efficient is the schoolmaster, who is a species of pluralist; he holds a number of offices; he is engaged in the school, keeps the register, and those things; and I have found very frequently that when I ask the pauper what the inspector said, the pauper says, "I did not see him, but Mrs. So-and-so," naming his wife; and I have sometimes found that the opinion given by the wife was a very judicious one. But I merely meant that it was a pity to put such a very important power into the hands of a single individual without a check; and if it is thought that the Board of Supervision is the right tribunal, I should be glad to be free from the duty.

4574. Is your confidence in the inspectors diminished or increased by reason of the interference of their wives?—Increased.

4575. Is it not the fact that the inspector, though he may refuse relief for a time, is obliged to bring the case before the Board?—Yes, when they have a meeting, but that is not for six months perhaps.

4576. Generally speaking, they have much more frequent meetings than that?—In some parishes in the Highlands they are only once in six months.

4577. Mr. *Miller.*] Have they not a committee meeting oftener?—In many of the highland parishes most of the heritors are non-resident.

4578. Mr. *Orr Ewing.*] In all populous districts where there is any great number of poor, they have much more frequent meetings, once a fortnight or once a month?—Not the Board.

4579. But the committee, the governors who take charge of these things, have?—Yes.

4580. You also said that you did not care what was done, provided that the law of Scotland and the law of England were assimilated, and you pointed out that the law of Scotland might be assimilated to the law of England; but might it not be possible to assimilate the laws by making the law of England like that of Scotland?—The tendency has been all the other way. I suspect that the larger kingdom is entitled to the precedence.

4581. Is it not the fact that the alterations of late years have been in the direction of bringing the law of the larger kingdom into accordance with that of the smaller?—In some instances that has been so.

4582. In bankruptcy, for instance?—That is one.

4583. And in law courts it has been so?—A little.

4584. And all the laws, generally speaking, so far as they have been assimilated, have been assimilated by the English law being made like that of Scotland?—The alterations with respect to jury trials, and also the law of evidence, were imported from England.

4585. But the jury trials are found so unsuited to Scotland, that it is very likely that in several cases they will be done away with altogether?—Yes.

4586. Mr. *M'Lagan.*] Is it not a fact that the tendency of all legislation just now as regards admitting able-bodied poor to relief, is more towards the law of England than towards that of Scotland?—Yes; certainly the Amendment Act was in that direction.

4587. Mr. *Parker.*] In England, if relief is improperly refused, the relieving officer not only can be made to give relief, but can be called to account for neglect of duty; if in Perthshire, instead of having few cases you had many cases in which relief was improperly refused by an inspector, have you power to call him to account, or to report him to the Board of Supervision?—It depends upon the extent to which it goes. We have had in Scotland two cases where inspectors have been put at the criminal bar and tried, in both of which cases I think death ensued from their refusing relief; but I am not aware of any case of a civil suit in Scotland against an inspector for not doing his duty.

4588. If in Perthshire, instead of its being a rare case you found it a frequent case, that the inspector was refusing relief where you thought it ought to be granted, should you take any step to have the inspector dismissed?—No. A single case might be an error of judgment. He may be dismissed for some act such as embezzlement, but merely for neglect of duty I never knew him dismissed.

4589. Do you think it well that the law should be that a man holding that office may neglect many cases, and yet not be called to account for it; that he should merely have the sheriff reversing his decision, but not be called to account for it?—The Board of Supervision might have some power there.

4590. Mr. *John Hamilton.*] All cases of appeal to the sheriff are reported to the Board of Supervision, and are returned in the annual return?—Yes, they call upon us every year to give that. The mode of procedure is an operose one. After you get into the first step, you get into a regular process, what we call a closed record; then you get probation *ad longum*; then there is an appeal to the sheriff, and an appeal to the Supreme Court. There are very few cases in Scotland that go that length.

4591. Mr. *M'Lagan.*] But if you were to make some amendment in the mode of procedure, do you not think that there would be more cases taken to the sheriff than at present; is it not owing to that operose method of which you speak that so few cases are taken to the sheriff?—There are a great number that come to me, but I prevent their getting into that state. I annually receive from 50 to 100 verbal applications, for the Act says that they may either verbally or by writing make application; and, as I explained, I never proceed without getting the reasons of the inspector in writing; and then I get into a communication, either verbally or in writing, with the inspector; and it seldom goes to the step of a regular process. I do not think that I have had two such cases in a year.

4592. But is it consistent with your knowledge, that inspectors sometimes do not appeal against your decision, when you have decided in favour of the pauper, simply on account of the trouble and expense to which they are put by coming before you?—I have had so very few cases of that sort that I do not think that would operate at all.

4593. In your case it may not perhaps operate, but have you ever heard of a complaint of such cases before other sheriffs?—No, I have not.

4594. Mr.

4594. Mr. *Orr Ewing.*] You have very few cases of appeal?—Very few.

4595. As to the cases where the committee, or inspector of the parish, refuses relief, and the pauper appeals to the sheriff, how many such cases have you?—I am sure I am not overrating when I say that I have from 50 to nearly 100 in a year verbally, and all done virtually without anything in the shape of a process. But when I think that a man has a good case, and that there is tubbornness, on the part of the other party, that may arise from a mistake in judgment, then I remit the case to what we call the procurators or agents for the poor, and there is a regular process.

4596. In how many cases do you decide against the parochial authorities?—They are all in these Issue Books. I would say not above two or three cases in the year are even litigated, and I am not prepared to say that they are all decided in that way. I may mention here, that instead of removing a pauper to the parish to which he is chargeable, in Perth (and there are a good number of other parishes that do the same) they give the aliment to the pauper, and they charge it against the other parish. Most of the cases where I have been obliged to get into a process I've been cases of that sort. The inspector for the poor in Perth, who is giving the money, says to a pauper, "I have a line from the parish in Aberdeen, or whatever the parish is, that no more relief is to be given to you." He comes to me and says, "I have these orders unless you present it; but I am satisfied that that parish is wrong; if this man was one of my paupers I would continue it;" and I think that within this last year I have had three of those cases. At first sight I began to think, "Well, this may be that the money has not to come out of your pocket, and therefore you are more liberal with your neighbour's paupers than with your own;" but upon investigating I found that our inspector was always right, and it was owing to the fact that he had a better knowledge of the individual than a person at a distance could have.

4597. Mr. *M'Lagan.*] Have you power to take up a case of that kind brought to you by the inspector, and not by the pauper?—The pauper comes to give the inspector power to take that step. The inspector puts on the card, "Relief withdrawn from this date, as I am instructed from the parish of So-and-so." He adds, "If in the face of that I continue relief, I will not have any relief against them; but I think that they have done wrong;" and then I give him an opportunity of being heard, and commit the case to a regular process, and I think in all these cases the parishes give in.

4598. Mr. *Orr Ewing.*] In these cases did the parishes to which the pauper belonged defend the case?—No, I think not.

4599. They gave no reasons for having refused him relief?—No; but I suppose they were satisfied, when I investigated the case, that they were wrong.

4600. Did your investigation take place, not only as to the condition of the individual, but as to the relations which he or she may have had able to give them support?—That is a point that I never take up, because I think that it is not right. In the early history of the law that frequently did occur; the parishes did not deny that the pauper, the man or woman, was an object of relief, but they said that they had sons and daughters who should support them. My uniform answer, and I think I am right, is, "Because they do not do their duty, that is no reason why you should not do your duty; your duty is, if that is a person who is a proper object of relief, to give it to him and to prosecute those relations, but you cannot allow that person to starve or take that roundabout way of compelling the relations to do their duty."

4601. Then the parish to which the pauper belonged may have had relations that were able to support him or her, and they may have had recourse to those relations to repay them the money which has been exacted from them, and they may have got it without your knowledge?—They would in that case have said so.

4602. If it happened after your decision, it was not necessary to bring it before you; you give a decision in favour of the pauper; it was not necessary to come to you afterwards and say that they had got the relief from their relations?—I scarcely give a decision; I order interim relief; I then call upon them to show reason against it. Now they show no reason, but they at once write to the inspector "Continue the aliment."

4603. Is it not the case that parishes often give in to the decision of the sheriff, even if they consider it unjust, rather than go to the expense of a lawsuit?— I could not answer that question.

4604. Is it not your impression?—They can answer that, but you will observe that it is completely hypothetical?—I hope that it is not the case.

4605. Mr. *M'Lagan.*] There is a feeling abroad that the expense of these cases at the sheriff's court is so great, that the parishes would rather submit to the interim decision, if you may so call it, of the sheriff, then go and dispute the case before the sheriff?—I have not the least doubt that that may be the case; but I have so very few of those cases, that I cannot speak as to that.

4606. Mr. *Miller.*] Is the expense considerable?—The expense is considerable; it is just like one of the ordinary processes; it depends upon the length of the litigation what the expense is.

4607. What would it come to usually?—I have seen one, a very litigated case, in which the expense against the parish was something about 6 *l.*, and then they would have 6 *l.* for their own side to pay.

4608. Suppose that a parish gains the case?—They have a decree for costs, but it is worth nothing.

4609. Mr. *M'Lagan.*] Would you suggest any way of amending that mode of procedure, and simplifying it; instead of taking what you call the operose method?—As long as you have an appeal to the sheriff and to the Supreme Court, you must have a written record; but if you adopt the summary procedure of the small debt court, where there is no appeal either to the sheriff principal or to the Court of Session, then the sheriff substitute on the spot could *vivâ voce* decide the question.

4610. Summoning both parties before him, you mean; do you see any objection to that mode?—None whatever.

4611. Do not you think that that would be quite sufficient?—Quite sufficient, and much better.

4612. Mr. *Miller.*] That is, to carry out in all cases what you are doing in your private capacity?—

Dr. *H. Barclay.* 3 May 1870.

city?—Yes. I may mention here that I have a very strong opinion that the obligation of relationship should be somewhat more extended. I am sorry to say that there are a great number of cases which come before me leading to that conclusion; and there are two points which I would wish the Committee to consider. The first question there is, whether the person is a pauper; that is the primary question. Now that is easily solved. I sometimes find relations say that the inspector of the poor had no right to put this person on the roll, because he is quite able to support himself. But I am quite inclined to think that there is a *primâ facie* case if the inspector put him on the roll that he ought to be there; I do not think that the inspector would put a man on the roll simply that he might have the opportunity of recovering the money from his relations. But the next case is, where the man says, "If you put him on the roll you pauperise me, if there is a decree issued against me." I say, that if it is a debt it is a debt, and therefore a decree should go out; and I am strongly of opinion that in all cases where there exists a legal obligation to support the child or relation the decree should go out. It is quite possible that the sheriff might exercise the power that he has in the small debt court, and allow it to be paid by instalments; but I have no notion of allowing a person to say, "I cannot afford to pay it," and to get off altogether. That person may in course of time succeed to property and be able to pay it with ease; but if it is a debt, which it is by the law of nature, enforced by civil law, decree ought to go in that case as in the case of any other debt; if it is not a debt, the man ought to go free.

4613. Mr. *J. Hamilton.*] Could the same method which you suggest be made use of in applying for relief for sustenance against the father of an illegitimate child?—Yes; that enforces my argument, and I have a great deal to say upon that point.

4614. *Chairman.*] Before you go into that, I want simply to ascertain this with regard to this parochial procedure. It does not appear to me according to the 73rd section of the Poor Law Act, which deals with that matter, that there is any restriction; the parties may appeal from the sheriff substitute to the sheriff principal, and may then go to the Court of Session?—Yes.

4615. It is a matter of fact that in that way the pauper can go to the Court of Session without the leave of the Board of Surpervision; on the question of the absolute right of relief he can go to the Court of Session independently of the Board of Supervision?—Not upon the amount of the aliment, but upon his right.

4616. On the amount of the aliment he must get the consent of the Board of Supervision to his doing so; but on the right, he goes irrespective of the Board of Supervision?—Yes.

4617. Do not you think that that is also a complication?—Yes.

4618. Mr. *Ellice.*] Have you ever known an instance in which an appeal to the Court of Session has been made in that way?—No.

4619. *Chairman.*] I presume that is because parties, rather than go to that expense, would pay the money, and therefore it is a screw by which the pauper can compel aliment whether he has a real right to it or not?—Yes.

4620. Mr. *Ellice.*] But what would be the object of going against the order of the sheriff to the Court of Session, when the parish can get rid of their obligation by paying one penny?—But you will observe that that is the subject of appeal to the Court of Session through the Board of Supervision

4621. But the Chairman was speaking to you as regarded the right of the pauper to appeal from you order directly, first of all from the depute to the sheriff of the county, and from him again to the Court of Session; but where would be the object of the parish to appeal when it can satisfy the order by paying the pauper a penny; would there be any object?—No object; but in the other way you reach the Court of Session too.

4622. *Chairman.*] I presume that this brings out the fact that the parochial board lies between two fires; it must either contest the sheriff's decision, or it must admit that it is correct, and give an aliment which may or may not be inadequate; and then they are again immediately assailed by the pauper through the Board of Supervision, who would say this: "You have admitted the question of the right by giving a penny or sixpence of relief, and having admitted the right, we say that you shall not give a penny or a sixpence, but you shall give a shilling;" so that really, practically, the Court of Session is a bogus in the back ground, a rod in pickle over the parochial board, which fetters their discretion in an objectionable way?—Yes; I see the force of that.

4623. Mr. *Ellice.*] Do you think that there is anything practical in that objection?—No; except what the Chairman has put just now, namely, that if they obey the order of the sheriff and give a small sum, they are thereby admitting that he is an object of relief; consequently when it comes up to the Board of Supervision they say, "We cannot now take up the previous question whether he is an object of relief, and if he is an object of relief a penny is illusory." I may say upon that point, though I hope that it is not continued now, that some sheriffs took a very strange notion upon that matter. It is reported, I think, in the "Poor Law Magazine," some sheriffs in the north ordered relief, and the board just met the order by doing what the honourable Member says, by giving some penny or so; and the sheriff said, "That is a contempt of my order; that is not relief." I think he was wrong there. I think one or two sheriffs did so; I would not do so. Then another answer of the inspector is, "I have given the offer of the poorhouse;" I uniformly say, "I have no power to go into that; that is relief." But I know that some sheriffs have gone into the question whether or not it was a proper offer in the particular case; they have said in some cases that such was not a proper offer of relief. (*See* Forsyth, 19 January 1867, 39 Jurist, 129). I have grave doubts however, whether it is in all cases a very judicious offer; I have found cases where there has been a separation of families, and I feel for them, and yet I can do nothing; I find, for example, that a person has got a house, poor it may be, but with some little furniture in it; he has been there for years, and the furniture has become like his household gods, his *lares* and *penates*; and as for putting him into the poorhouse, he would rather starve; I have pled for those cases frequently; I have said to the inspector, "You have the power of sending him to the poorhouse, but I think it ought to be relaxed;" and in some cases I have got it relaxed; I really do not like the phrase "poor-

poorhouse test." The history of the poor-houses is altogether curious; in our old Scotch law they were called houses of correction, in the next stage not poorhouses but hospitals; I remember that the Glasgow one was called the Glasgow hospital, and the chairman was called the preceptor, and there they had the insane people in one place, and the orphans in another, and old decrepit people beside, and now we have come to call them poorhouses. In England, if I mistake not, they still call them workhouses. I still think that for people who have no abode, or people who, if they have out-door relief, squander it in strong drink, poorhouses are the right test. I have felt much for the cases of separation that occur. Not long ago I remember a woman who was certainly an object of relief, and who had some children, and she was to be taken away from her house, but I succeeded in preventing that; I think that some boards have an idea when they are offering the poorhouse that the persons will rather give up their claim, though it is really a good claim, than loose their liberty and go to the poorhouse.

4624. Mr. *Orr Ewing.*] Do you find that the parochial authorities use their power in a tyrannical manner in that way?—I would not like to say tyrannical, but it is to produce an effect, as I said before, on the minds of relations, and I think that is not the legitimate way; they say, for instance, we will send your parent to the poorhouse, to compel you to support him; I think that in that case they should give out-door relief, and compel the relations to refund it.

4625. Whether do you think that a person who is a pauper, either by infirmity or by age, has a greater claim upon relations able to support him, or upon the parochial authority?—The relations.

4626. Then, if the parochial authorities find that a man or woman is applying for parochial relief, who has relations that they feel confident are perfectly able to support them, do not you think that they are perfectly entitled to use this power which they have to send them into the poorhouse, in order that these relations may do their duty?—I really doubt it. Let them give out-door relief, I would say, and not do a thing which approaches to inhumanity.

4627. Is it not much more inhuman of the relations not to support their poor relation?—It is; but that will not cover the conduct of the board if they do a thing which the public will consider an act of inhumanity; I still think that they ought to do their duty, and compel the relations to do their duty directly, and not indirectly, by hanging over the heads of these relations that the parent is to be sent to the poorhouse.

4628. Do not you think that your evidence tends, in one or two points, rather to put the responsibility upon the State than upon individuals or relations?—I am afraid that it is upon the State already.

4629. Not when they offer them one kind of relief, which is distasteful to them, and they do not accept it?—But a person looking at it from outside might say that it is more than distasteful, that it is cruel.

4630. You admit that the boards do it for the purpose of relieving the parish from the burden, because they have relations capable of relieving them, and therefore these people ought never to apply if they have relations. I suppose that in many cases, even if they would have a good case in court, and they could have gone against these people?—Yes, but I am just of the same opinion, that the proper plan would be to give out-door relief, and prosecute the relations; I am also very strongly of opinion that the area of liability should be extended; take brothers, for example: if a man dies intestate his brothers may succeed to his property. The cases that I have known have been really vexing, of persons living respectably and comfortably, and allowing their relations to go upon the board. I think that if you put the liability upon brothers and sisters you do an act to make a family hang all the more closely together, and work for one another, and have one another's prosperity at heart, in place of that callousness which exists now, because you cannot reach them. I have known instances where a man has been living in luxury, and allowing his brother to go upon the poor's fund.

4631. *Chairman.*] Would you be inclined to put a legal compulsion upon any man to support a ne'er-do-well brother?—No; only to give the relief for the pauper. I would not allow him to have a claim for himself; but I would say that if a man becomes a pauper, and goes upon the roll, I think the brother born of the same parents is more bound to support that man than the public.

4632. Supposing that he comes upon the board, through his own misconduct, the parochial board have no right now to look into the origin of the man's poverty; if he is poor, and within the purview of the Act, a man entitled to relief, you are not entitled to allow him to starve, whatever may have been his character or antecedents. If that be the state of the law, unless you altered that and gave the parochial board a power of discrimination, would it not be a hard matter if a man merely, by his own act, came on the poor roll, that his collateral relatives should be made responsible?—Would it be any harder than in the case of the parent and son? They stand related in a closer degree, but the principle is the same. Might not the father say, "I gave my son a good education, and did everything I could to do for him, and he has brought this on his own head." Is not the same principle carried out there?

4633. Would you compel a parent, who had done everything that he ought to have done, and more than he ought to have done, for his son, to be still responsible, if that son, through his misdeeds, brought himself on the poor-roll?—But that is the law. I remember a very striking case, where a professional gentleman had a son of that character, and he was compelled, not by the poor board, but by an action, on the part of the son, to give him sustenance, but not to put him in the same status as he might have been in.

4634. Do not you think that an objectionable state of the law, and one greatly tending to multiply improvidence?—It is possible to speculate upon that; but I am still strongly of opinion that it would be attended with great advantage to keep the family hanging together, each member supporting the other, and having an interest in the common welfare.

4635. Mr. *Orr Ewing.*] Do you think that brothers and sisters should be more responsible even for the supporting of ne'er-do-well relations than the parochial authorities?—Yes; indeed some say that uncles and aunts should, but I do not go so far as that; an uncle is generally considered to be a very important element in the family

Dr. *H. Barclay.*

3 May 1870.

family succession; but I would confine the liability to brothers and sisters, and I think that the public would go along with such an amendment; I have known cases of that kind; it is vexing to know that there are persons living in the highest state of society, and allowing brothers and sisters to be on the poor board.

4636. Are there any other relations whom you would include?—No; I know that there is a strong feeling for uncles and aunts being included, and, of course, then the nephews and nieces; but I think that that would be extreme; I think that in the other case you would carry the public out and out with you.

4637. *Chairman.*] Will you give us your views on the question of illegitimacy, and the means of restraining it, to which you alluded just now?—I did not say the means of restraining it; I am afraid that that lies much deeper; I am not quite sure if this will exactly come under the subject before the Committee, but I attribute a great deal of the increase of it, and of the results of it, to a very unfortunate alteration in the law of evidence. Now you might, at first sight, think that that belongs to some other department of inquiry; but it has a decided effect upon the poor law in this respect, that the number of illegitimate children thrown upon the poor law you will find increasing very much, and increasing under a very bad aspect. I have statistics here which will explain that. It is necessary to let the Committee understand how the law stood before. The law was called the law of *semi-plena*, and the oath in supplement, and I think it was a most beneficial law; it worked in this way, the putative father was compelled by action, at the instance of the mother, to aliment his offspring. We will suppose that he denied that; it then went to probation; the first person called was the defender, the putative father, but not upon oath, unless there was a reference to oath, which was very rare. He was then examined by what was called a declaration, upon his acquaintance and intimacy with the woman and the different facts. Then she went to proof, and she was not examined first. She laid what is called a *semi-plena;* she laid the foundation by showing what was called a reasonable belief, something more than suspicion, but something less than actual proof, that the defender was the right person. That being done she was allowed to give her oath in supplement, and that was the end of the case. I have had a very great deal of experience in these cases, and it was very rarely that the putative father escaped. The woman, even though loose in her character, generally fixed upon the one who was the real father. All the advantage was formerly on her side; she heard the evidence beforehand, and she gave her oath afterwards. Two or three cases are in the books where she contradicted the witnesses, and consequently the other half was a wanting, and the man escaped. But the law of evidence now is that all parties to a suit are witnesses for themselves. There were some exceptions made to that, namely, the exceptions of declarators of marriage, and actions for breach of promise of marriage, and of declarator of legitimacy; but the framers of the Act forgot this department of illegitimacy; and you are aware that recently in England they have relaxed the law as to breach of promise of marriage, and I see in the papers that several of the judges who were in favour of the relaxation, are seeing that it is working excessively ill, and that there will be no chance of a man escaping from damages, especially if he has got a pretty plaintiff to present herself to the jury. Under the new law the woman calls herself first; she gives her evidence, and she then very naturally exaggerates; she then brings in her witnesses after her, instead of before her; and the consequence is that they do not come up to her; they sometimes contradict her, and the melancholy part of it is, the man always gives his evidence contradicting out and out everything that the woman said, and as there must be perjury somewhere, that is doing an awful mischief; and not only so, but he generally brings another man to swear that he is the father, that man going off with impunity, because she has already fixed upon the other man. I find that in some parts of the rural districts the men have an idea, "All we have to do is to take the oath of purgation; the woman can swear what she likes; let us swear that we had no connection with the woman, and we are free." And I have a table here to show the results, in the nine years from 1860 to 1869. There were in my part of the county during that time no less than 558 actions brought at the instance of women against the fathers of their children, and I frankly tell you that in some courts I am much inclined to call courts *pro re nata*, for I really have very little else to do in them but to consider about the child that has been born.

4638. Mr. *Crum-Ewing.*] What is the population that this has reference to?—About 120,000. I will go on with my statistics. Do not suppose that these 558 are all cases of bastardy; these are the cases where either the men deny or are contumacious; there may be twice that number that settle with the woman. These are cases that came into court; of that 558, there are 314 against whom decrees go undefended, what we call decrees in absence, that is to say, the father makes no appearance. There is a cost altogether, we will say, of from 2 *l.* to 3 *l.* out of the man's pocket, which of course would pay for the aliment of the child for half a year.

4639. Sir *R. Anstruther.*] But, perhaps, he never pays that?—Very likely not; but then the woman or some one pays it, or the agent of the poor suffers the loss.

4640. Is that so, that if the man, being absent, does not pay the two or three pounds which you decree against him as expenses in his absence, the money has to be found by the parochial board?—The parochial boards generally refuse it; some of them may do it, but I doubt the legality of that.

4641. Mr. *Orr Ewing.*] Before the expenses are paid, the person must appear before the court as a pauper?—Yes, and sue in *formâ pauperis*. I have said that 314 made no appearance. During those nine years, 233 defended, saying, "I am not the father." It went to proof therefore, and of these 233 the woman was successful in 182 cases, and fixed the child; but in fixing the child she incurred an expense, on an average, of from 10 *l.* to 20 *l.*, and the man also incurred an expense of from 10 *l.* to 20 *l.* He is often a ploughman, and he is unable to pay; he has fought the battle and lost it, and his money is all gone. And here is the extraordinary thing, that on the other side 51 escaped. There might be one or two who escaped justly, but I am satisfied that the great mass of them escaped solely by perjury. These children are then thrown upon the parochial board. That is a very lamentable state of things, and very seldom is there any prosecution for the perjury.

4642. Sir

4642. Sir *R. Anstruther.*] In those cases in hich the man has to pay 10 *l.* or 20 *l.*, in fact, ore money than he can afford, who supports the ild?—The parochial board for a certain time. id upon that I find a great variety of practice. ind that some parochial boards only keep the oman during the time of nursing. Some one ar, some three years, some five years. Several these cases have come before me in the way appeal, and I have felt for the woman. ie says, "I have got aliment for 12 months, t the inspector says that he can give no more," cause there is a rule in some parts that in the se of a woman with one child the board will t allow it, but if she gets two she has it. So ere is thus a great premium upon illegitimacy.

4643. I understand you to say that, in point fact, not only the 51 bastard children fell upon e board, but also all those cases sued out of the 2 in which the father was not able to maintain e child?—Yes, they may.

4644. And that is frequently the case?—es, more especially if he has defended and paid e money, for his agent will not take it up fre-ently unless he has been paid the money be-ehand. I would return to the old system ich worked well, because I am satisfied that it s gone abroad that now all that a man has to is just to swear his innocence, and the result painful. I could understand a question of xed opinion where there could be a conscien-us difference; but in a case of fact of that id, it is impossible to suppose that both parties e swearing the truth, and it is painful to think the effect that it will have on the morality of e country. And another thing; the number these cases has increased so much, that I feel ry deeply (however that is a matter we manage rselves) for our young men in the clerks' offices ding those filthy papers. I may also say that ave not the power to exclude the public from e court, and I have sometimes been vexed to d people coming in to gratify their morbid petite; I have done it with shut doors, ough it is thought not legal to do so. Also am perfectly satisfied that infanticide is reasing, which is from the same cause. You id in the papers every now and then of a ild being found in some place or other with rks of strangulation. Now the present state the law is leading to that, because though the oman knows quite well who the father is, she ows that she cannot gain her case; you have w and then a case of child murder where the oof is perfectly clear, but you never can get a nviction; they go under the old Act of conceal-ent of pregnancy, and the woman is punished imprisonment for 12 months, but you seldom it a conviction for child murder.

4645. *Chairman.*] How do you make out that, you return to the old system, the man would t contradict the woman just as much if he were t on oath as on oath, having once found that could come into court and contradict her?—ie man was never examined upon oath fore.

4646. But whether he is examined on oath not, suppose that you were to return to the l system of *semi-plena*; if a man is called now, d finds that he can by denying the thing, get it of liability, you would have the same diffi-lty still?—You are aware that in the former se the man was not examined at all upon oath; the present case you have two oaths.

4647. If he was not examined upon oath, he would have the less reluctance, I presume, to declare that he had had nothing to do with the woman?—But when he is not upon oath, everything that he says against himself is evidence, but nothing that he says for himself.

4648. I want to arrive at this; how is it that you expect that a man not upon oath is more likely to criminate himself than a man who is upon oath?—For the reason which you put just now, one of the strongest things in the old way was whether the man was contradicted. He was examined judicially, "Did you meet with such a woman in such a place? I did not." Two or three witnesses were perhaps brought to say that he was there. So his denials became, as it were, affirmative evidence against himself.

4649. But if on oath he made the same denials, you could still call witnesses, could you not?—Yes; but unfortunately the pursuer's proof is closed before he opens his mouth, and there is no opportunity of contradicting him by any witness that comes after him.

4650. At present, you call the woman first, and she swears to facts implicating the man, and then the man comes upon oath, and swears that she is wrong; it is a conflict of testimony, and then you may wish for the one or the other to supplement their own testimony by extraneous testimony?—But the extraneous testimony is generally very weak. The very nature of the case makes it an occult case, and therefore the judge has to see whether the neutral evidence tends to one side or the other; but it is so weak that frequently you have just oath against oath.

4651. Was not the old system rather one to the detriment of the man, and putting the man in the power of the woman more than was right?—It was to the detriment of the man, but I suspect it was right. There is the living child, it must have a father, and I do not think that it often occurred that it was placed upon the wrong person.

4652. Mr. *Miller.*] You think the mother was pretty sure to be right?—Yes, I think so; generally these women were farm servants, with no blot upon their character hitherto.

4653. Mr. *Orr Ewing.*] To what do you attribute the great increase of illegitimacy?—Well, there are a great number of causes; I took a note upon the question put by the honourable Member, and I find that in the last year's report of the Registrar General, there are some very remarkable things upon illegitimacy. Mr. George Seaton, the registrar's secretary, read a paper before the Social Science Association, well worthy the attention of those who study social economy, and he stated that in 1867, of 7,680 illegitimate births in Scotland, only 1,523 were acknowledged upon registration. The rule in registration is, that the mother comes with the child and enters it illegitimate, but if the father chooses to come forward and acknowledge the child he also subscribes. Now of 7,680, in only 1,523 the father came and signed the register, acknowledging it, leaving 6,157 not thus acknowledged, and of these only 347 were registered upon decrees of court. Whenever decree goes out in one of those cases finding a man to be the father, whether by his not appearing or upon evidence, the clerk is then bound to send to the registrar of the parish notice of the fact, and then he puts it in that

Dr. *H. Barclay.* 3 May 1870.

that man is the father; and Mr. Seaton says, that of the 6,157, only 347 were fixed upon the man; then of that number 156 were legitimised by subsequent marriage; I think that that is a very important thing to notice; for a very common idea has gone abroad which affects the Scotch law of marriage a good deal, that the child is begotten with a promise of marriage, which is consummated by actual marriage. Now Mr. Seaton makes out that of the whole number of 7,680, only 156 resulted in legal marriage.

4654. But supposing that the parties married immediately before the birth, that child is not illegitimate?—No, it is not; then in 1868, Mr. Seaton records that of 104,195 births, 9,256 were illegitimate, the number increasing, you will observe; then in this report (which I only got last week) for 1869, there are some very remarkable facts; the registrar states, that of 113,395 births, 11,023 were illegitimate, or 9·7 per cent.; and a curious fact, which might point to something if we could value it, is that they were lower in towns than in rural districts; they were 7·5 in large towns, 9·7 in small towns, and 10·2 in rural districts; then he brings out a curious fact as to the great difference in different parts of the same kingdom, which would be well worthy of inquiry; then a remarkable thing is that it is found to be different from all continental states. In all continental states the larger number are in the towns, and the smaller in the rural districts. Scotland, unfortunately, apparently has the unenviable distinction of being different; and another very curious thing is the proportion of sexes; in continental nations the illegitimate males are always smaller in number than the females, but the reverse is the case in Scotland; I am glad of that, because if they are females I am very much afraid we would often find them following in the footsteps of their mothers; I have frequently found cases of bastardy by mother and daughter in successive periods.

4655. Mr. *Parker.*] May I ask whether you did not rather understate the population of Perthshire, for at the last census it was 133,500?—You must deduct about 14,000 for the western district, which is not mine, and that brings it nearly to what I stated, 120,000.

4656. *Chairman.*] Do you mean to state that from your experience you wish the Committee to understand that in all these cases where the women bring actions against the men it is within your knowledge that they are women of such a class that they would not be likely to have had intimacy with more than one man, and that, therefore, they must always be right when they fix upon a man as the father of the child?—I would say of the great generality that they have only had intimacy with one man; but I am sorry to say that in some instances there has been more than one man; and that is where often the woman fails. She states that she has had intimacy with only one man; and I find out, and her agent has told me what was running in her mind, she is wanting to conceal her shame, and she says that she has only had connection with the father of the child; and when afterwards others are brought forward to swear that they have had connection with her, that damages her evidence. But in by far the greater number of cases there is only one man with whom she has had connection.

4657. You point to the law of evidence as at fault; do not you think that something may be attributable to the law of marriage in Scotland, which enables a man to induce a woman to believe that he will afterwards marry her, and that when he does no harm will be done, because the child will become legitimate?—I have not the least doubt that some delusive promises of marriage may be made, but those promises would not constitute marriage, as not being serious on either side.

4658. Otherwise it is difficult to explain how it is that Scotland, which, up to the time of the institution of a Registrar General, was found to be so moral a country, has since then been found to be so immoral; does it not point to the law of marriage having something to do with it?—Yes, probably.

4659. Mr. *Orr Ewing.*] Do you think that the registration of illegitimate births is as correctly kept in England as it is in Scotland?—Decidedly not. If I mistake not, in England there is no compulsory registration of births. It is not long since that I read an article in some respectable magazine, stating that there was no parallel to be drawn between the two countries, because there was a registration of births in Scotland, and only of baptisms in England. Certainly that was the law till a late period.

4660. I understand that there is no penalty attached to it in England at all, that the person is not bound to go to the registrar at all, and that the registrar is not bound to find out whether a child has been born or not; and that therefore the registration is not the same in England as it is in Scotland?—That is my impression.

4661. *Chairman.*] As to the law of settlement, has your attention been called to that at all?—I would say that I am very strongly of opinion, although I am quite aware that there are difficulties attending it, that an extension of the area of chargeability would be a very great benefit. Though I have not had an opportunity to look into my evidence, I remember very distinctly that, when I was examined before the commission in 1843, I gave that opinion. It is fixed upon my mind in this way: that an English Commissioner came across to me and said that he was very glad that he had got one witness in Scotland to coincide with him. I wanted a national area. In the first place it is perfectly obvious that by it we get rid of all questions of settlement between parishes, which have been very costly; I am glad to say that they have become less in number now, but perhaps you would allow me to read something showing that they are still existing, and which I think points to the necessity, perhaps, of the Committee turning their attention to that; I refer to a late case, so late as January, which was before the court, where the present Lord Justice Clerk (I daresay known to the honourable Members better as Lord Advocate Moncrieff) expressed this opinion: "My Lords, in disposing of this case, I feel it right to call attention to one peculiar feature in it: the action is raised by the respondent here, on behalf of the parochial board of Buittle, and seeks repetition from the appellant, as representing the parochial board of the neighbouring parish of Kelton, of 7 *l.* 12 *s.* 6 *d.*, and expenses; the principal sum being the amount of relief afforded to a pauper by the respondent as inspector of poor. The ground on which the claim is made is, that the pauper was properly chargeable to the parish of Kelton. Now, in order to vindicate this sum of 7 *l.* odd, an action was raised, and procedure taken which, from the accounts in process, must have cost upwards of 50 *l.* a side in the inferior court, and

which

ich will certainly cost not much less in this rt. To transfer the liability for the small n, the parish which made the outlay under- es to solve a nice geographical point, and an ricate question in law. If the ratepayers are isfied, there is of course no objection to this, t I cannot refrain from expressing my wish t some means existed for preventing such an significant matter from occasioning so long and pensive a litigation."—"Scotch Jurist," vol. 42, 186.

4662. Might we not avoid such cases, by adopt- g the suggestion made by many witnesses to stitute a Board of Supervision supreme arbi- in all cases of settlement, allowing inspectors rsonally to come before the board without in- lving the employment of any legal or paid rson?—If you ask me the remedy, that is my ggestion. At one time it was painful to open e reports and see cases of two parishes going the ears about a paltry thing of the suste- nce of a pauper; and the difficulty is increased this way, that the parishes are so intermingled e with another. The question in the case above, as whether one side of a burn or one side of a ld was in the parish or not; and I think there as a case between the parishes of Govan and thcart, costing a very large amount of costs, rning on the question whether some houses re in the one parish or the other.

4663. Mr. *Orr Ewing.*] Do you think that ere is also a considerable difficulty in cities towns that are divided into two or three rishes, such as Glasgow, Edinburgh, and hers, of the pauper getting a settlement in ese places?—Yes.

4664. Would you approve that these parishes towns and cities should be combined into e?—Decidedly.

4665. For rating purposes?—I think for all rposes; may I say that I have the authority Mr. Smythe, when I was talking with him out extending the area, I mentioned what you e now stating; he said, "It is remarkable that the first draft of the Bill which was drawn at was provided for, and the persons that we ought would be most benefited by it, namely, ese parishes, opposed it, and it was struck out."

4666. And you would like to see an Act of rliament compelling the combination of these rishes?—Yes.

4667. As to country parishes, do you not think at it might be an improvement that several small rishes, not with very extended areas, should be mbined, and that the power should be given to e Board of Supervision to order the combina- on of these parishes, or to permit it, if the rishes thought proper to combine?—De- dedly; I doubt whether, if it were permissive, small parish would wish, under particular cir- mstances, to do it. I think it should be made mpulsory.

4668. You would give the power to the Board Supervision to compel it, if they saw fit, upon memorial being placed in their hands by indi- iduals in the parishes?—Yes. There are some nomalies in Perthshire now. Take the rising wn of Aberfeldy; it is in two distinct parishes; ne, the parish of Logierait, seven miles from it, nd the other, the parish of Dull, where men ave to go through the parish of Weem to get to ; and a person passing from one side of the treet to the other is out of the one parish, and ses his settlement.

4669. *Chairman.*] To what extent would you increase the area of chargeability?—I am ready for a national one, but I know that there are difficulties; but I highly approve of parishes combining.

4670. Mr. *Miller.*] Do you think that your suggestions would prove economical?—It would, at all events, get quit of questions of settlement and improve efficiency of management.

4671. Would it not add largely to the expense?—I do not think it would.

4672. Do you think a man would have as much regard for money drawn from a large fund as he would have for money drawn more immediately, as it were, from his own parish?—I would give credit to a parochial board for doing right.

4673. But you must take human nature as you find?—How are we to get quit of human nature? In any way you will have difficulties.

4674. Mr. *Orr Ewing.*] But it is not my meaning that there should be any difference in rural parishes as to the rating, but that the combination should take place for management; what do you say to that?—I would go in for both.

4675. In towns I presume that all the rates being collected for the general purposes of the management of the town within the municipal boundaries, it would be fair that the rating for the poor should be equal in the different parishes, but in the country parishes the rates for the management of the parishes generally are kept distinct to the parishes, and therefore it would seem right to keep the rating to the poor district too?—That is true, but the interests of the parishes are very much the same.

4676. It may be in the interest of two parishes that are contiguous to combine for management, one being much larger than the other, and the other being so small that the expense of management is very great; but the larger parish, it may be principally a manufacturing parish where the assessment is very much higher, and the contiguous parish may be entirely a rural parish, where the rates are very small, and it would be very unfair to the small rural parish to be assessed at the same rate as the manufacturing parish, would it not?—Really I cannot go along with that, because I am very much inclined to think that our interests are one. Where do the people of that rural parish sell their produce and get their money but over the burn, in the manufacturing parish?

4677. *Chairman.*] That merely goes to the point how you are to extend the area, in what direction, and to what extent. If you joined one very small parish and one very large parish, you might create injustice; but if you extended the area so as to make the burden more equable over the country, that difficulty would not arise?—That argument would lead to the conclusion that I am very much inclined to, namely, a national chargeability. With a small kingdom our interests are all one; but I perceive that it is a question attended with difficulties.

4678. If you made the area coterminous with the country itself, you would practically get rid of settlement altogether, and get rid of all the difficulties and intricacies of that vexed question?—Yes.

4679. Mr. *Orr Ewing.*] Are you not afraid of the increase that might take place in the rates from extravagance, if that is done?—Extravagance in what; in more aliment to the pauper, or in a more expensive staff?

Dr. *H. Barclay.* 3 May 1870.

4680. Do you not think that when you have a common fund to draw out of, you are apt to be led away by saying, "This money is not coming out of our pocket; we will deal liberally and extravagantly in the management of our poor"?—There is, no doubt, force in that; but in the first place, if there were to be an increase either of allowance to the paupers or for the staff, it would lead to this conclusion, that the staff have hitherto been underpaid, or that the paupers have been dealt with inadequately. But, on the other hand, we have still the Board of Supervision, who would have the supervision of the whole staff, their salaries and allowances to paupers, and open to any complaint such as you point out.

4681. Do you think that the Board of Supervision has the same personal reason for restricting extravagance as the parties who at present manage the parochial boards, and who pay the rates?—Certainly not; but at the same time it is because they have not, that I think they can bring a more unbiassed judgment to bear upon it than the parties themselves. There are difficulties, and the one that you point to is certainly the great one; I am quite alive to it.

4682. Is not the feeling at present, when the Government is applied to for money in aid of any parochial object, for people to look upon it as money for the district to which they belong, and not to feel it as a taxation upon themselves?—The plan has worked well in two instances; we have an analogous case in the police, and I do not think that because we get a certain sum for the police, on the report of Colonel Kinloch, the police are extravagant. Then in the case of medical relief, though the Government grants a sum there, I do not think that I ever heard an instance in which they overpaid their medical staff because they had aid from the Government.

4683. In regard to medical relief, the parishes only get a proportion of the sum that they expend themselves?—I am quite aware of that.

4684. Then as to the police rate, it is the interest of the Government to have the police force as strong in each county as possible, but you would not argue that it is the interest of the Government to have as many paupers in the county as possible?—Nor of the ratepayers either.

4685. But they are not parallel cases; in the case of the police force it is a benefit to have it strong, but the fewer paupers they have the better?—But the interest of the ratepayers is concerned there too, and more than that of the Government.

4686. But is it not to induce the local authorities to have the police force as strong as possible, and more efficient, that they give this amount in aid of the police?—Yes.

4687. But it would not be the wish either of the ratepayers or of the Government that we should have an increase of paupers, or give them extravagant relief?—I do not think it would lead to that. There is one other point upon the law of settlement to which I should like to refer. I do not know whether it has been brought under the notice of the Committee; it is about the five years' residence. The Committee are aware that in the old Scotch law it was seven years. The report of the Poor Law Commission of 1843 suggested that the seven should be made five; but a very remarkable and unfortunate blunder crept in, namely, this: it was intended by Lord Colonsay, who carried through the Act, that you should have five years to gain a settlement, and five years to lose it; but, as I understand, a certain section of the House wanted that the man should be saved from losing his settlement if he was one year resident in any subsequent period of five years. The effect of that is a very awkward one, namely, that you gain your settlement in five years, and you lose it in four, so that in every fifth year you are cast loose; if you become a pauper in each fifth year you are thrown back on your birth settlement. Now, Lord Colonsay, in giving judgments, has said that that was not the intention of the Act, but that it was quite the other way, namely, to preserve the settlement so gained by keeping it up; but it has had the effect of destroying it, by making four years instead of five.

4688. *Chairman.*] I presume you would wish the law amended, if the law of settlement is to be preserved at all, so that no man should lose a settlement without gaining another one?—Yes, that was the old law, and three years was the time for gaining a settlement; a man did not lose a settlement without acquiring another. Now, in five years you gain it, in four years you lose it; before you have time to gain another.

4689. I understand that the Highland parishes suffer considerably by this rule, which, when a man loses his settlement, throws him back on his birth settlement?—Yes; he may have been working in the Lowlands industriously, and have been away from the parish of birth for 40 years, but he has been out of the Lowland parish four years, and is thrown back on some distant parish, where he is quite unknown. The Act had been in existence for some time, and the plea was decided by the late Lord Dundrennan. I took a copy of his judgment, which is very instructive. Lord Dundrennan thus expressed himself: "In short, there is an extension of the period for losing settlements (qualified with a limitation) enacted by the new statute, which must be attended to in all claims under old settlements. It being enacted by the late Act that no settlement should be acquired in future upon less than five years' industrial residence, it was a natural consequence, from that alteration of the law, that former settlements should not expire till the lapse of five years; but that part of the enactment was qualified with this condition, that the pauper should return and reside for a year continuously in his old parish during the currency of the latter period, to retain his right of settlement. What was the precise object of the latter provision it may not be very easy to trace with certainty. Its effect is to deprive any pauper who is absent from his quondam place of settlement for four years and a day, or for any longer period, of all claim of settlement on the old parish; and thus, while a new settlement can only be acquired by the late Act on a residence of five years continuous and complete, a previous industrial residence may be lost by absence for a shorter term without a new settlement being acquired; hence it is obvious that new, and perhaps unforseen, liabilities may arise from these enactments, which a court of law cannot prevent or redress; and the present case seems to be an example of the result just adverted to. Old Mackintosh was not five years in St. Cuthbert's when he required aid for an insane son, but he was then more than four years absent from Liff. According to the express provision of the statute therefore, neither of these parishes can be subjected for the aliment of the lunatic; probably

Dr. *H. Barclay.*
3 May 1870

robably the present is an extreme case, and uestions similar to it may not often occur." 22 Scotch Jurist, 598.)

4690. Can you give us a reference to the case n which Lord Colonsay made the statement that hat was not his intention?—On the 7th February 851, in the case of Hay, after 13 years' residence, person was found to have lost his settlement by eing four years and four months out of the parish 23 Jurist, 430). On the 12th December 1854 Robertson, 27 Jurist, 58), Lord President Mc'Neil expressed his doubt "of this being the orrect reading of the Act;" but in consequence f the decisions that had been previously given e acquiesced.

4691. But is there any statement made by Lord Colonsay judicially that that was not his ntention when he passed the poor law?—He ays that he does not think that that is the cor- ect reading of the statute, but at the same time e must go by the previous decisions of the court, nd I have heard that he has expressed regret at he result.

4692. It is only inferentially that you know hat that was not his intention?—Yes.

4693. Mr. *Orr Ewing.*] You are in favour of birth settlement being the only settlement?—I am not in favour of birth settlement, if a man has got any settlement at all; it is a very hard thing that if a man happens to be four years out of a parish where he has long supported himself, he is sent back to a distant parish where he was born 50 years before, where he is now a total stranger.

4694. You think that if a man has obtained another settlement besides his birth settlement, he should, if he leaves that parish and does not obtain a settlement in a third parish, revert to the parish where he obtained the five years' settlement, and not to his birth settlement?—I would have no objection to the mode in which, I think, the Act was meant to work—that in five years you gain a settlement; if you have been five years out you lose it; but if you have been there during one year of those five years you still retain it. I think there is some good policy for that.

4695. *Chairman.*] You would not make an absence of five years put an end to the previous settlement, unless that absence was in a place where the man gained a new settlement?—I am not quite sure of that. That would be the old law, but I think it would work better than the present one. (*Tables were handed in*, vide *Appendix.*)

Mr. Nicol Martin, called in; and Examined.

Mr. *N. Martin.*

4696. *Chairman.*] You are Chairman of a parochial board in the Island of Skye?—In the parish of Duirnish.

4697. How long have you occupied that position?—Nearly a quarter of a century.

4698. What is the state of your poor in Skye?—In our parish the assessment is not so heavy; but in some parishes in Skye the assessment is very high, as high as 5*s.* or 6*s.* in the pound.

4699. Can you state what is the population of the island?—I think about 20,000.

4700. Can you tell us the number of paupers?—I do not know the number of paupers in Skye.

4701. Take your own parish, Duirnish, what is the population, and the number of paupers there?—The population in Duirnish is something above 5,000, and the paupers are between 110 and 120.

4702. Does that include dependents?—No, people on the roll.

4703. Is it large in extent?—Yes, very large.

4704. And what are your rates there?—Our rates are 10 per cent., 2*s.* in the pound; 1*s.* for the heritors and 1*s.* for the tenants.

4705. Just half on each, and no classification?—No classification.

4706. You are a purely rural parish, I presume, a landward parish altogether; what is the constitution of your parochial board?—We have six elected members, and the heritors.

4707. How many will there be altogether?—There are about seven or eight heritors, and six elected members; they do not all attend.

4708. Which parish is it that you referred to, where the assessment amounted to 5*s.* and 6*s.* in the pound?—I believe in the parish of Strath it is so.

4709. Have you a poorhouse in the island?—Yes, a combination poorhouse for the seven parishes combined.

4710. How long have you had that poorhouse?—It is near 10 years now since we commenced it.

4711. Have you found any beneficial effects from the institution of the poorhouse?—Yes, very much so; I believe that our assessment would have been more than double but for that; I do not know what we would have done at all

4712. Then is your relief mostly in-door relief?—We have very few in the poorhouse; from our parish we have only one in the poorhouse; we generally give relief to those who we think require it, without sending them to the poorhouse; it is to people who we think are able to support themselves that we offer a ticket; a good many people would rather starve than go to the poorhouse, and we never ask them to go to it.

4713. You only offer the poorhouse in cases where you think that they ought not to get relief?—We never offer it except in cases where we think the parties ought to support themselves. We offer tickets to a great many of the Glasgow people who apply to us; I mean paupers at Glasgow, who apply to the inspectors there for relief; they are residing there, and perhaps have been there for 40 years, and yet come upon our parish; and the inspectors of parishes generally are very glad when a person applies to them for relief, because it breaks the settlement; one day short of five years breaks the settlement. Another thing to be noticed is, the case of people residing in towns and other places, who have houses there and have been there for years; sometimes they go to the herring fishing, to the east coast, or to the Lothians, to the harvest; some of them, perhaps, are sailors, who occasionally are a month away, even visiting their relatives in the Highlands; the inspector takes note of the fact, and he writes that that breaks the residence; a month away, or a week even, will do so. Although their families and their domicile are in Glasgow, and they pay rent, and all the dues incidental to rental there, yet they never acquire a settlement there.

Mr. *N. Martin.*

3 May 1870.

4714. Sir *R. Anstruther.*] Is it according to the law that a man loses his settlement if he is away for a month?—If he is away for a month, or if he works in another parish for a month, his business being in a different parish, then a settlement *de novo* commences over again.

4715. Mr. *Miller.*] While his wife and family are living in the house?—Yes; his wife and family may be living there, and he keeping the house and spending his earnings upon them.

4716. *Chairman.*] You do not mean to suggest that an absence of two or three weeks deprives a man of the settlement that he has already got; but that it does not count in the five years necessary to acquire a settlement?—Just so. If he is a month away then the settlement commences again; he must be five years there after that. Then the inspector of that parish writes to the effect that, "Such and such a person has been one month in such a parish; prior, two months in another parish; prior, four years and 11 months in another parish; consequently he has acquired no settlement, and he becomes chargeable to you, the parish of his birth; his parents are so and so, born so and so, and please acknowledge liability." That is the way that the inspectors go on.

4717. You mean to indicate that the present law of settlement is objectionable because your people are liable to be in such condition that they cannot acquire a settlement, but must come back to the place of birth?—Yes; but besides that, I believe that a great deal of money is raised, and unnecessarily thrown away by inspectors on people who apply to them. They are glad when they apply, and they never inquire whether they have any means of their own, because the moment an application is made the settlement is broken; and another thing is that, but for the present law of settlement, there would be no law expenses; if there was no settlement, the whole of that would be done away with, and inspectors would be more guarded in seeing whether parties applying for relief required it or not.

4718. You mean to indicate that there is a readiness to give relief in consequence of the law of settlement, and that with a view to break the obtaining of that settlement, relief is granted which would not be granted if there were not this law of settlement?—Yes.

4719. Then what would be your suggestion; to abolish that law of settlement?—To abolish all laws of settlement, or at any rate that wherever the applicant's domicile was, and his wife and family lived, that parish should be liable not to the parish of his birth, a parish to which he has never contributed a farthing in his lifetime. I have known people, after being away from Skye 60 years, come upon the parish of their birth. I have known them acquire settlements in two or three parishes, losing them again by being away four years and one day from the parishes where they had acquired a settlement.

4720. Mr. *Orr Ewing.*] Your evidence goes not to doing away with the law of settlement, but to extending it?—I believe it would be a saving to the country if it were abolished altogether.

4721. But your evidence does not support your ideas, because you say that you would have a settlement retained in certain cases where it is not now?— That is in the case of settlement remaining.

4722. You wish the settlement to be made more stringent?—No; I wish the settlement to be abolished altogether.

4723. That it should be birth settlement only?—No.

4724. *Chairman.*] What I understand is this, that if the law of settlement is to continue, you would wish it amended by not allowing a man to lose his settlement in a parish, if his family remained domiciled there, because he goes away to work for two or three months; but you would rather abolish the law of settlement altogether?—Yes, and have paupers supported wherever they become chargeable.

4725. Mr. *Miller.*] Wherever the man happens to be at the time that he becomes a pauper?—Yes, wherever the man happens to be at the time that he becomes a pauper or becomes disabled. For instance, a man working at some place meets with an accident; he is sent to some hospital, and they charge the parish of his birth, a parish which he perhaps has not visited for 30 years.

4726. Mr. *Orr Ewing.*] Then you wish us not to abolish the law of settlement, but to change it?—No; my wish is to abolish it altogether.

4727. Mr. *Ellice.*] And to change it if you cannot abolish it altogether?—Yes, to what it was before the law of 1845, a settlement of three years, and for a man having acquired a settlement in a parish to retain that settlement, unless another industrial settlement is acquired in another parish, but not to come upon the parish of birth at all.

4728. Mr. *Miller.*] Not to leap over all the parishes where he may have acquired a settlement and come upon the native parish?—No; to go on the parish where he had the last settlement.

4729. *Chairman.*] Your people are mostly seafaring people?—A great many of them. A seafaring man leaves, perhaps, two-thirds of his wages to a family residing in some other parish than that of his birth. By the present law a sailor cannot acquire a settlement. We had a case in our parish last year, when a man and his family resided in a parish in Ross-shire for several years; he works in a neighbouring parish generally; we repudiated the case at first; then we agreed to submit it to the secretary of the Board of Supervision. We did so, and he gave it against us because he did not reside continuously in that parish, and he had not acquired a settlement.

4730. Mr. *Ellice.*] Do I rightly understand that he was continuously resident in the parish, though he had worked out of it?—No; I say that the secretary of the Board of Supervision gave it against us because the man did not reside continuously in the parish; he worked out of the parish; although he rented a house, and left his family in that parish, and visited it perhaps every week or fortnight, yet by the decision he had not acquired a residential settlement in that parish.

4731. Can you mention off-hand what that case was; of what date it was?—It was some time last year.

4732. Mr. *Orr Ewing.*] What was the name of the party, and the name of the parish?—I will furnish that.

4733. You stated that in the parish of Strath the assessment is as high as 5*s.* or 6*s.*?—Yes, last year.

4734. And the parish of Duirnish 2*s.*?—Yes.

4735. What is the reason of the great difference

nce between these two parishes?—I believe in he parish of Strath they had a lawsuit which ost them 300*l.* one year; it has never been be- w 3*s.* in the parish of Strath.

4736. Why is there such a difference between our parish and the parish of Strath?—That I annot tell; you must remember that in our arish we generally give a piece of land to those aupers who are able to cultivate it, and every eritor keeps up their houses; that does not ppear on the assessment at all. In the case of ll the paupers on my place, I keep up their ouses, or I build a house for them, and all the eritors have agreed to do the same without leav- ng it to the inspector; consequently that does ot appear in the assessment at all.

4737. You do not charge the parochial board or that?—No.

4738. Mr. *Miller.*] Every heritor gives land n the same way?—Yes.

4739. Mr. *Orr Ewing.*] Considering that you re so liberal to the paupers, your assessment is eally very high, is it not?—It is the lowest in kye, at any rate; I believe a shilling lower han any other parish.

4740. Is there any village in that parish of trath?—No, not of any consequence.

4741. How is it that you have got so many oor there as to require so large an assessment as *s.* in the pound?—Were it not for the poor- ouse, I believe half of our people would have pplied for relief, because formerly the sheriff rdered the inspector to give interim relief, and n every case all they had to do was to apply to he sheriff. In the first place, he ordered interim elief to every person who applied, and then the nspector was obliged to give the relief; but if he ppealed, the sheriff would appoint a day to try he case. We found that, with witnesses and all hat, it came to so much, that it was better to give ome relief than to litigate the case. I believe hat by the present law the sheriff is bound to rder interim relief in every case.

4742. You think that they are relieving at pre- ent a great many people who ought not to be elieved?—Yes, we are relieving a great many who ought not to be relieved; there is no doubt f that.

4743. Are they able-bodied?—Yes, some of hem are able-bodied, and have a number of hildren able-bodied. And another thing: we have several cases of men working in the south nd deserting their families, or their wives; they et nothing from them, and they leave their hildren upon us. We have no means of punish- ng them, the expenses would be so great. In very district the procurator fiscal should be or- lered to prosecute these people, but if we prose- ute such a person we will have to send witnesses rom Skye all the way to the Lothians, or where the case may happen to be.

4744. You stated that you had only one pauper in the poorhouse from your parish?—Yes.

4745. You stated also that there were a num- ber of people whom you were at present giving relief to, that you think ought not to have it?—Yes.

4746. Why do you not send these parties to the poorhouse?—I do not know that we have many resident paupers that should not get relief; but we have many applicants from other parishes.

4747. Then you were not correct when you said that you had many people getting relief that ought not to get it?—We have certainly a few.

4748. Why do you not send them to the poor- house?—They would cost us much more in the poorhouse.

4749. I thought you said that people would rather starve than go to the poorhouse?—It is very poor old people who will not go to the poor- house under any consideration.

4750. These people whom you are relieving would go at once?—Yes, a great many of them, and then they have children; if the mother goes to the poorhouse the children, if below a certain age, must go along with her.

4751. Are they principally women that you have in your poorhouse?—A good many. We have men too; old men and old women.

4752. And young women with children?—And young women, widows, and women who have illegitimate children. We have plenty of the last. One year we had seven illegitimate children from the parish of Dunbar.

4753. Do you not send the mothers to the poorhouse?—We have had some of those women in the poorhouse, but after being there for a time they would leave the poorhouse. We cannot keep them in the poorhouse; when they choose to go out they can walk out whenever they like. We cannot bind a person to remain in the poor- house. Then they go to some other parish and get relief from the inspector there.

4754. Mr. *Ellice.*] You have not told us the exact condition of that parish of Strath; you say that there is no village in it, and yet that the poor's rates amount to 4*s.* or 5*s.* in the pound; will you tell us what the condition of the popu- lation is where such a heavy assessment is re- quired? — A great many of them are small lotters.

4755. Do you know the amount of population, and the rental of the parish?—The rental of the parish, I believe, is below 5,000*l.*

4756. Is it not a fact that it is a large cottar and crofteer population?—Yes.

4757. And that although it has not a village in it the whole of Strath is dotted with those hovels?—Yes, except two or three large farms.

4758. But the population, on the whole, is ex- ceedingly wretched and pauperised?—In fact all the lotters in the islands are very poor.

4759. Do you see any remedy for that state of things in Strath, except removing the people?—Nothing, except emigration. I believe that it would be a great blessing to these lotters if they were sent to Canada or Australia.

4760. Mr. *Orr Ewing.*] I suppose that your young men leave Skye very much for other parts of Scotland, and leave the female portion of the community behind them?—Yes; they go to the south for work, and leave their families behind them. In fact almost all the able men in Skye go somewhere during the summer, and leave the old people and their children for us to support.

4761. And you have no remedy to suggest, ex- cept emigration?—No, none but that.

4762. Mr. *Miller.*] A great many of them are labourers?—Yes; a great many of them are labourers and fishermen, and they work on the railway, and go to the east coast, fishing?—Last year the east coast fishing was bad, and a great many of them came home without their wages.

4763. Sir *R. Anstruther.*] As I understand these persons from the parish of Dunbar, for whose children you were made liable, were in the

Mr. *N. Martin.*

3 May 1870.

parish of Dunbar and were not in Skye?—They were born in Skye, but they got their children in Dunbar.

4764. *Chairman.*] You mean persons who have not acquired any industrial settlement and who therefore were returnable to their parish of birth, which was a parish in Skye: these people do not come back to live in Skye, but you have to support them in Dunbar, or any other parish wherever they may be?—The moment that they become disabled in the south, the inspector there applies to our inspector for relief. Then if they are ordered home, they are sent home at the expense of the inspector of the parish of birth.

4765. You do save that expense; you do not call them home, but you leave them in the parish where they are?—Yes; sometimes we call them home, but very often we leave them where they are, because we find it very expensive sending them home, more than the expense of keeping a woman with her children in the poorhouse.

4766. Mr. *Miller.*] Children, I suppose, count in the relief?—They are not satisfied with one child; but when they get one they get two or three, because the more children they get the better pay they get.

4767. *Chairman.*] You mean that if a woman is put in the poorhouse, you cannot keep her there, and then she can go to another parish, and being in destitution she is relieved as a casual, and then the inspector of that parish is entitled to come upon you again?—Yes, he gives us notice of it.

4768. And she may be put into the poorhouse and go through the same game again, so that you have no means of keeping these persons under control because they are able to go out of the poorhouse?—Just so. We have had persons in our parish who have been in every poorhouse in Scotland; no sooner were they out of one than they went into another.

4769. Have you any remedy to suggest for that state of things?—No, I cannot suggest any, except doing away with settlement.

4770. Do you think that doing away with settlement would to a great extent modify the evil?—It would make the inspectors look sharp after these people.

4771. You mean that an inspector will relieve a person who does not belong to his parish more readily than a person who does?—Yes, and relieve them more liberally than he will relieve his own paupers.

4772. So that the settlement works wrong in two ways: in the first place, an inspector is very ready to give relief in order to prevent a person becoming settled in his own parish; and, secondly, he is very ready to give relief where it does not ultimately come out of his own funds?—Yes.

4773. Mr. *Orr Ewing.*] Can you state how many of the paupers receiving relief in your parish now are people who have spent the greater part of their life away from the parish, and been sent back to you, or made chargeable to you on their birth settlement?— I do not think that there would be more than five or six of those cases now residing in the parish.

4774. Mr. *Miller.*] Out of how many paupers?—About 120.

4775. Mr. *Orr Ewing.*] Have you got a great many more applications?—A great many.

4776. And you prevent them from coming on the roll, because you offer them the poorhouse?—We order them home, or we send the inspector, who applies to us, a ticket to pay their expenses home, either by steam or railway, and very often we hear nothing more about it.

4777. Do you know what becomes of them?—No.

4778. They support themselves in the same way?—Yes; it would be a nice little pension if they were getting 4 *s.* or 5 *s.* a week from us.

4779. Do you mean that for out-door relief you pay as much as that?—Yes; to those in the south; some of them perhaps have two or three children; we have paid, I think, as much as 8*s.* a week to some of them, people who had four or five children on the rates.

4780. What is the valuation of your parish?—The rental is about 6,500 *l.*

4781. *Chairman.*] Have you many lunatics amongst your paupers?—We have four in the asylum at Inverness; one of them died I think lately; but some parishes in Skye have five or six.

4782. And are these all sent to the asylum?—All; we are obliged to send them to the county asylum; I think it cost us 32 *l.* last year, and the year before 35 *l.*, each; I believe the Inverness asylum is the highest in Scotland.

4783. Have you much communication with the Board of Supervision?—Occasionally we have some, but not much now; the Board of Supervision have a superintendent general, who visits our parish regularly every year; in fact, I believe he visits all the parishes.

4784. Is it Mr. Peterkin who visits you?—Yes.

4785. How often?—Once a year at any rate, perhaps oftener if there is any occasion.

4786. When he comes to your island, does he come and sit at the parochial board?—He sits at the parochial board.

4787. Does he give you advice and assistance?—Yes; I believe he knows the circumstances of every pauper in the district he visits.

4788. Do you find it beneficial to have his superintendence?—Yes.

4789. Would you think it beneficial if you had more frequent visits from him?—Well, I do not know as to that.

4790. With regard to your lunatics, I presume you have nothing to do there except with the Board of Lunacy?—The Board of Lunacy orders the inspector to report every lunatic in the parish, and the inspector is obliged to report, under a penalty, to the Commissioners.

4791. Then the Board of Lunacy are dependent entirely on the poor law inspector; they have no inspector of their own?—They have no inspector of their own, but they visit occasionally.

4792. The Deputy Commissioners visit Skye?—Yes.

4793. How often?—I think once a year.

4794. Mr. *Ellice.*] Are they not obliged to visit every pauper lunatic who, by their license, is allowed to remain with his relations?—I believe they are.

4795. *Chairman.*] Have you any pauper lunatics boarded out with their relations in Skye?—We have idiots and fatuous people boarded with their relatives.

4796. And these are, all of them, visited individually by the Deputy Commissioners?—Yes; they are reported to the Commissioners, and they visit them to see whether they are properly kept.

4797. Do they visit every individual idiot?—Every one.

98. Mr. *Orr Ewing.*] How many have you those idiots at home?—I cannot exactly I think we have six or seven in our h.

99. Mr. *Ellice.*] You have now no cases of tics having illegitmate children, have you?— we have had two cases where women had itimate children.

00. Lately?—One of them was some 12 years The woman was an idiot; so much so, that ould not tell who was the father of her child, ho had had connection with her.

01. That was previous to the present system er which the lunatics are sent into confine- t?—I think not.

02. It is before there was any county asylum? es. The other lunatic to whom I refer lives a sister of hers, and her child, who is an idiot, lives with her.

03. Are those people now in the same state, g in the parish?—Yes, with relations.

04. What precautions are taken that such a dful occurrence should not take place again? do not know what precautions you can take ss you can lock them up.

05. If they were sent to the asylum there ld not be an opportunity of such an occur- e?—Yes; but it is a very rare occurrence.

06. Mr. *Orr Ewing.*] When did the second happen?—I think the last was six years ago, I am not sure as to that; I cannot fix my nory with it.

07. *Chairman.*] Do you find any incon- ence from having two boards to deal with, regard to your paupers, the Board of Super- on for the paupers proper, and the Board of acy for the pauper lunatics?—I do not see use of the Lunacy Commissioners at all, be- e the Board of Supervision formerly did all r work, and they did it just as well.

08. Mr. *Ellice.*] Do you think that there ht to be no inspection of the lunatic asylums? think that the Board of Supervision would in- t just as well as the Commissioners.

09. That is to say, you would saddle them double duties?—It is the duty that they had nerly.

10. You are aware, I presume, that they did do the duty at all. Are you aware that there a Report to this House, which showed that left that duty wholly unperformed, and that was in consequence of that that a Bill was ed?—I do not think so.

11. Mr. *Orr Ewing.*] I presume that you not at all wish that the inspection which is carried out should not continue, but you think t that might be done as well with one board and same staff as with the two boards?—I think t the Board of Supervision would do the whole it. If their superintendent was ordered to do he could inspect all the lunatics just as well the Lunacy Commissioners.

12. Mr. *Ellice.*] Do you speak from expe- nce of your own parish, or from a more ex- ded experience of knowledge of the rest of the ntry?—I have not much knowledge of the rest the country; I speak principally of our own rish.

13. Mr. *Orr Ewing.*] I think there is a estion which you wish me to ask you with ference to some views of yours as to the lunatics ing supported by the State?—I think that natics should be supported by the country in neral.

14. From the Consolidated Fund?—From the Consolidated Fund, not by the parishes.

15. What reason have you for wishing them to be separated from the ordinary paupers in that respect?—Well, they are already separated, at any rate, from the ordinary paupers; I do not see why parishes should be burdened with the support of lunatics. Every expense is thrown upon parishes now. There is the Registration Act, for example, under which, if the largest heritor of the parish marries, the parish pays for registering his marriage; if he dies, the parish pays for registering his death, and the parish pays for registering the birth of his children. Why should not parties themselves pay instead of throwing it upon the parishes?

16. The object, I presume, of the Government in making that law was to have a complete system of registration; do not you think that it is a great advantage to have a complete system of registration of births, deaths, and marriages?—Yes; but we would have that still.

17. Had we that before?—No.

18. Therefore this law has made it very complete?—But we would have it without that law. If you, for instance, were married in a parish you would register it, or the registrar would report your omission, and get you fined. A registrar is necessary of course, but then everybody should pay for registering his own marriage; the birth of his children, and the death of his children; why should that burthen be thrown on the parish.

19. That expense is very trifling in your parish, is it not?—But when you put all the expenses together it amounts to a good deal.

20. What does the registrar get for registering a birth?—I think it is 2*s.* below a certain number, and 1*s.* above that number for each entry; I forget now the number, but if the number exceeds so many the registrar gets a shilling, and if it is below that number he gets 2*s.* It is not the amount, it is the iniquity of the thing that I am thinking of; I think that Government should pay for these registrars.

21. Your opinion is that the expenses of registration, and the expenses of the support of lunatics should come out of the Consolidated Fund?—Yes.

22. That a registration being a national benefit, and lunacy being a visitation of Providence, they should not come upon the district where they may accidently be very great in comparison with other parts of the country, and that in that portion of the expense no one would be led into extravagance, and it should therefore come out of the general funds of the country?—Yes; I consider that for vaccination too the money should come out of the Consolidated Fund.

23. It is a fact that in many parts of Scotland lunacy is much more prevalent than in others?—Yes.

24. And it very often happens to be the poorest parts of Scotland where lunacy is most abundant?—I believe in the case of a great many of our lunatics it comes on from drinking too much ardent spirits, working on railways and spending all their earnings in drink; we have had three or four of those cases in our parish.

25. Is it not the case that females are more generally lunatics than males?—Not with us, I think.

Mr. *N. Martin.*

3 May 1870.

4826. How many of your lunatics and idiots are females?—Four or five, I think.

4827. That is the half: they never work upon railways?—No; but those lunatics get mad and violent.

4828. Is there any other point on which you wish to speak?—No; excepting that I think that all towns should be made into one parish; for instance, in Glasgow, the Barony, the City, Gobals and Govan should be made into one parish, and the same with Edinburgh.

4829. Mr. *Parker.*] Do you think that in Skye the parishes should all be made into one union for Poor Law purposes?—No; I do not think that, because I think there would not be then the same care in the management of the funds, because when the assessment came to be divided among the parishes the individual parishes would n care so much.

4830. They would be more extravagant y think?—Yes, they would be more extravagant

4831. Mr. *Orr Ewing.*] And the area is t great for such an union?—Yes, the area is t great; the parishes in Skye are very extensi and moreover members would not attend.

4832. We have had an illustration of the u suitability of combining island parishes in Islay —You could not combine island parishes; the are too extensive.

4833. They did combine in Islay, and the con bination was dissolved?—Yes.

4834. Mr. *Parker.*] Is it a high rate in Portr parish?—I believe it is upwards of 3 *s.* in t pound.

Friday, 6th May 1870.

MEMBERS PRESENT:

Sir Robert Anstruther.
Mr. Armitstead.
Sir Edward Colebrooke.
Mr. Craufurd.
Mr. Ellice.
Mr. Orr Ewing.
Mr. Gordon.
Mr. John Hamilton.
Mr. Loch.
Mr. Mackintosh.
Mr. M'Lagan.
Mr. Miller.
Sir Graham Montgomery.
Mr. Arthur Peel.
Sir David Wedderburn.

EDWARD HENRY JOHN CRAUFURD, Esq., IN THE CHAIR.

DR. HUGH BARCLAY, re-called; and further Examined.

Dr. *H. Barclay.*

6 May 1870.

4835. *Chairman.*] THERE was a point not touched upon by you in your evidence last time, which you wish to give some evidence to-day, I believe?—Yes. There is an important point that I have thought of, namely, the constitution of the Board of Supervision and another board, which I will speak of. I have had a good deal of experience with both these boards in this way. As I said before, I think that I have some 65 parishes in my district, each of which, of course, has its own machinery and its own parochial board. Then there are three poorhouses, one very large, in Perth. That brings me very much into connection with the Board of Supervision. I have had a great many communications directly with that board, but I have had an opportunity of seeing, indirectly, a great number more, between that board and the parish boards; and I think it but right to say that I have been highly satisfied indeed with the very prompt business-like manner in which the Board of Supervision and all these matters have discharged their duties. Then I have in my district two lunatic asylums; one a chartered asylum, a very large one; it has a private fund, but obtained a charter. Then I have the very large county asylum at Murthley. All the persons who go to either of those must go with my warrant, and I find it a very difficult and delicate duty. I do not know if it falls under this Committee, but I think that the law of lunacy in Scotland does require revision upon that and other points. If the Committee will allow me I will mention the particulars.

4836. Mr. *Ellice.*] Do you confine your observations to pauper lunatics?—I will be obliged to go into both, but just now I am speaking in general. None can go, either as paupers or as non-paupers, to those asylums without my warrant.

4837. Will you state the case with regard to the pauper lunatics?—These pauper lunatics are sent up upon the petition of the inspector of the parish of paupers. My clerk is obliged to report them to the Board of Lunacy, not to the Board of Supervision, just in the same way as those who are non-paupers, and go to the other institution. Now, after reading some of the evidence, I formed a very strong impression (and I think this does come under the province of the Committee) that it would be a most judicious thing to combine these two boards, the reasons of which impression I am ready to give. I find from the evidence that some of the members of the Board of Supervision have complained of the business that they have now to do, and object to any addition. That could only be met by increasing the number of the members of the Board of Supervision. They mention that there has been a great increase of their business on account of the Public Health Act being placed under their administration, and it was very strongly brought out by my friend Mr. Fraser that it was impossible for them to undertake anything more. It occurs to me, and I do not put it exactly upon the mere economy of the thing (because in my mind efficiency is always paramount to economy), that you might very greatly strengthen the Board of Supervision. Frequently cases come up to the Board of Supervision on the question whether a man is able-bodied, that is to say, whether he is sick, and whether that sickness is chronic and permanent. One or more cases have come before me where I found very contradictory evidence as to whether the man was or was not an able-bodied man.

4838. But that does not refer to the case of lunatics?—No; but what I am doing just now is to show the advantage of the Board of Supervision being united with the other board, the Board of Lunacy, in this way. I think that there are two medical members of the Lunacy Board.

4839. *Chairman.*] There are four paid officers besides the clerical staff of the Board of Lunacy?—Yes; and you may depend upon it, according to my experience, that it is the paid officers who really do the duty. There are some others on the Board of Supervision put in obviously for a very good design, to represent the agricultural and mercantile communities; but these, it comes out in evidence, are really more ornamental than useful. My suggestion is that these two paid Commissioners of the Board of Lunacy should be thrown in to the Board of Supervision and amalgamated with them. Questions have arisen in this way. The surgeon of a parochial board gives a certificate after examination that a man is able-bodied; who says "I am not, I am labouring under some disease which unfits me for work." And looking upon the man, I think there is a sort of *primâ facie* case that he is right; I send him

Dr. *H. Barclay.*

6 May 1870.

him generally to the infirmary which is close at hand, the staff of which are very eminent, and he brings back a certificate that he is unable to work. Here is a collision in which it is very difficult to judge; and it occurs to me that the Board of Supervision, if that question comes before them, would have, according to my plan, two eminent medical men whose opinions they can trust.

4840. Mr. *Ellice.*] That is to say upon the general health of the pauper, not with regard to his state of mind?—Just so.

4841. Will you have the goodness to go a little further into the subject, and show us how these two medical officers of the Board of Lunacy could visit parishes so as to determine upon the state of health of a pauper claiming relief?—I do not think that it would be necessary; they have before them two medical certificates, stating the particulars, the one that the man is labouring under a certain malady which does not unfit him for earning his livelihood, and the other stating the contrary; the difficulty is to know which is right. I, myself, would be unable to decide; and the legal members of the Board of Supervision would be under the same difficulty; but if they had two medical men sitting with them they would solve the difficulty at once.

4842. Do you think that that difficulty could be solved satisfactorily by an arbiter taking two medical opinions without a personal inspection of the pauper?—In some cases I think it might be.

4843. Generally?—It comes to this, that if the two agree upon the particular malady, I think the Board might then be able to say whether that malady is chronic, and such as disables the man from earning his bread. I could mention some of the diseases, indeed, that I have seen mentioned in that way; one case of hernia occurred in which one said, notwithstanding, that the man was quite able to work, and the other, upon examination, that he could not work without danger to life.

4844. Do you think that you could decide upon the two contrary opinions without the inspection of the party himself?—I think generally it could be done, but in some cases not. My next point is much more important than that one, namely, that the Board of Lunacy now visit the paupers in the poorhouses, and do so quite independently of the Board of Supervision. Now, if they were thrown into the Board of Supervision, they would do it as members of the Board of Supervision.

4845. That is to say they visit the poorhouses just now as regards the lunacy ward?—Yes; but they are quite independent of the Board of Supervision. Now, I think the Board of Supervision has the whole of the poorhouses, both the lunacy wards and the other wards under it, and yet this other independent board comes in and examines one particular section of the house.

4846. What is the particular supervision, or inspection, practised directly by the Board of Supervision as regards those wards?—I understand that they make rules and regulations alike for lunatic wards as for the other wards.

4847. I am speaking of inspection?—They have certain inspecting officers.

4848. You allude to the visiting officers?—I do. You have an inspection of the lunatic department of the poorhouse by lunacy officers, and you have an inspection of the whole by other officers; whereas the same officers could d both.

4849. Are those inspecting officers of th Board of Supervision, medical officers?—I be lieve, indeed I am satisfied, that they are not.

4850. *Chairman.*] I presume what you woul indicate is this, that, in the main, under the pr sent law, the question of a man's sanitary co dition, both mental and bodily, is an elemen essential to constitute his title to relief?—Yes.

4851. And that therefore it is in great part medical inspection that is necessary in poo houses, under the Board of Supervision?—Yes.

4852. And that therefore medical men mig be utilised, for the purpose of inspecting both t mentally sane and the mentally insane, becau they are all more or less ailing, and that there fore efficient economy might be attained; I mea economy, not in saving money, but in giving full and sufficient administration, by having on united Board that should inspect these institu tions without relation to sanity or insanity?— That is entirely my idea.

4853. Mr. *Ellice.*] Have you any reason t suppose that the present means of medical super vision by local officers is unsatisfactory in poor houses?—I have not sufficient information; bu it occurs to me that he is a local medical man; h may be of excellent character, and, so far as know, in Perthshire, they have been; but th Board have power to dismiss a medical officer and a case went to the Court of Session, from Perthshire, where that very question arose; and I think that, within the last two or three months another board have instituted an inquiry with re gard to the conduct of their officer. Now, if tha comes to the Board of Supervision it would be a very useful thing for them, if sitting at the Board if they had medical men to guide them.

4854. *Chairman.*] At present the medica officers under the parochial board are not officers of the Board of Supervision?—They are not they are only parochial officers.

4855. You would indicate rather that there should be one system moving from a centra authority to secure a proper inspection?—As in spection; but of course you can never get rid o the parochial medical officers.

4856. You would indicate that it would be de sirable to make them officers of the Board of Supervision, like the inspectors?—I do not think that any benefit would be derived from that. I believe that their appointment must be approved of by the Board.

4857. Mr. *Ellice.*] The proportion of lunatic paupers as compared with the paupers in the poorhouses generally is infinitesimal, is it not?— Yes; but still, comparatively, considerable.

4858. How have you calculated at all the amount of medical aid that would be required to inspect all the poorhouses in Scotland in the same manner as the lunatic wards of the poorhouses are inspected?—Well, really my idea is that you would require no more; the man is there, and he may just take two or three more hours to go through the whole of the wards, but I do not think that it would add anything material to his labour.

4859. In what respect do you think that it would be a gain?—I was going to point that out It is decidedly a gain to have a united board, instead of having two boards, and to strengthen the one by having on their staff and at their table men who are competent to give an opinion upon those questions on which the other members are not.

ot. My next point would perhaps even make at stronger. The Committee are aware that e Government give very considerable aid to edical relief. That is solely under the administration of the Board of Supervision, and it a very delicate and important duty, and they ve no medical man at their board to give any pinion what sum ought to be given to a particur parish, and whether, if given, it has been prorly distributed. In that respect, again, I think would be a very considerable gain to have e union of the two boards.

4860. When you say "ought to be given," e you not aware that there are certain distinct les under which that sum is divided among the rishes, in proportion to the amount contributed the parishes?—Yes; but that is merely the ancial aspect of it, that on the rule of three a rtain sum, if given by the parish, is supplemented; but whether, or not, that parish is doing ough, or whether they have a proper medical ficer to dispense it, or whether they are disensing it rightly, are all questions that the oard of Supervision, without medical assistnce, really cannot satisfactorily settle.

4861. Do you know whether the Board of upervision themselves complain that they have ot the means of satisfying themselves upon ese points?—I am not aware of it; what I set ut with is, their complaining of having more uties thrown upon them. I humbly suggest at here is a remedy, and a remedy that will ad to very important additions to the efficiency the board. The next point, if you will allow e to state it, will finish the list of advantages, nd it is the greatest in my mind. They state at the Public Health Act has been thrown pon the Board of Supervision. If I undertand anything of that, it appears to me to a purely medical subject. At this moment e Board of Supervision have got a number cases investigating, regarding the pollution rivers, and regarding the sanitary condition villages, and they are making inquiries and suing orders regarding these matters. It occurs me that if they do that without having at eir table medical advice, they must purchase by sending a medical man (I think that has en done) to inspect the locality, and report. you have the machinery already on the other oard, put them together, and you have that mplete in the very best form.

4862. *Chairman.*] You contend that as Parament has imposed upon them a certain amount sanitary jurisdiction, there is no reason why at should be divided; that they might just as ell have the management of mental sanity as bodily and national sanity which is already ntrusted to them?—Perfectly so.

4863. And at present they have sanitary duies put upon them, and they have not the special nowledge at the board to enable them to carry ut those duties?—That is my view.

4864. Mr. *Ellice.*] You do not know that the Board of Supervision have made any complaint f want of power in these respects?—Reading he evidence, I see that they are anxious not to ave more duties laid upon them; and I think I an see something indicating that they want an ddition to their staff. I think it came out in evience that some of their meetings were abortive, ecause they could not get a quorum. Here is quorum, and a quorum that would cost the ountry no greater sum than it pays at present, and they would have the business done in all its departments more efficiently.

4865. *Chairman.*] Can you tell us, from your knowledge of the course of business on the Board of Supervision and the local boards, that the Board of Supervision would be better for having greater authority and greater power in dealing with the matters now entrusted to them in respect of the management of the poor; they have no power of compelling local people to do what they ought to do, but can only advise and suggest?—I think in my former examination I stated that I went along with you, that the Board of Supervision should have the sole power of deciding all questions not only of the allowance of the pauper but of his right to have relief, instead of merely giving him a certificate and sending him to the Court of Session, and that they should also have the power of settling all questions of settlement between parishes as long as parochial settlements exist. And a great boon it would be to the country if they had that power on those points.

4866. I think the evidence has shown us, besides your own evidence, that there is a strong feeling in the country that such power should be given to the board?—I think so.

4867. And yet I do not know that the board themselves have asked it?—I believe not.

4868. It does not follow that, because the authority itself has not asked for certain powers, it would not be the better for having them?—Decidedly not.

4869. Mr. *Ellice.*] With regard to that point about settlement, do you think that, supposing the duty devolved upon the Board of Supervision to arbitrate in all matters of settlement without appeal from their decision, that arbitration could take place only upon written records without the intervention of agents or any personal explanation?—Where the parties are agreed upon the facts, and these facts raise a pure point of law, then that would easily be accomplished, and is accomplished; and my argument for giving them the power is, that they really now do the work by way of arbitration. I understand that the Chairman, Mr. Walker, is very kind in undertaking that duty; if parties send up a statement of facts upon which they are agreed, he gives his opinion, or decision if they leave it to him, and settles it without going either to an inferior court or to a superior court.

4870. Now taking the cases where parties will not agree upon the facts, have you any suggestions to make, by which the process could be simplified, so that a statement of the facts whether they were agreed upon or not, should be placed before the Board, without the intervention of agents?—I think that the inspectors of the poor having had their attention so long directed to those questions, are quite able to manage them; but I am very much afraid that the parochial boards would like the aid of their agent; almost every parish in my county has a law agent, and I rather think they would like the benefit of their agent's help.

4871. But one's object is to save the expense of these agents, and I want to know what you can suggest about that, in order to get these cases before the Board of Supervision as the arbitrating power?—You come before the Board of Supervision, and an issue of fact is raised. If the parish is near to the metropolis where they sit, I see no difficulty in the witnesses being

Dr. *H. Barclay.* 6 May 1870.

examined before them, or if they are at a distance, they may grant a commission to the resident sheriff to take their evidence.

4872. But that involves the question of agency, which we want to get rid of; the expense of the agent is the evil, is it not?—It is so; but I do not think that you can compel a man or a parish having an important claim to forego the benefit of a law agent's aid; and yet I will state again that I am perfectly satisfied that the inspectors of the poor, if they have been sometime in office, and have had their attention directed to that branch of law, are perfectly able to conduct the case as well as any law agent, who does it by way of exception to his general business.

4873. Do you think that it would answer to confine the documents placed before the Board of Supervision for its arbitration to statements made up on either side, whether they be on agreed facts or conflicting?—Then if they are conflicting statements, how is the Board of Supervision to decide what is the truth.

4874. I want to know whether you think it sufficient to leave it to the Board of Supervision to decide it, taking the rough chance of justice?—I would not like to be the judge or one of the board in that case. I do not think that the board would like to decide a case where the parties differed on the facts, one saying that the man was born in one parish, and the other he was born in another.

4875. Mr. *Miller.*] But on what evidence would they state it?—It might be mere gossip. If there was a parish record, as we have now, it would settle it. Then supposing that they are agreed where the man was born, the difficulty often is whether it is this side of a burn or the other side of a burn. I read last time a judgment given by the Lord Justice Clerk upon that point.

4876. Has that actually happened?—It has happened. I had some little concern with the Ordnance Survey, and I was quite astonished at the difficulty that those intelligent officers had in discovering the boundaries of parishes, and the great desire that some parishes had to throw pauperised corners into their neighbours' parish.

4877. Mr. *Ellice.*] But if we are to have this legal argument as to facts and disputes about boundaries before the Board of Supervision, you might as well have it before the Judge Ordinary at once?—Before the Judge Ordinary you must have agents.

4878. Where facts are disputed you must have agents and proof in support of the case before the Board of Supervision?—Proof you must have, but I did not go the length of saying that you must have agents; I said that I am satisfied from my knowledge that the inspectors of the poor would be the best agents in those cases.

4879. Can you lay down any definite scheme by which you can arrive at what we desire, namely, that the Board of Supervision shall arbitrate in these cases, without the intervention of agents, and that their award should be final?—I have no objection whatever to suggest that agents be excluded, as they are in our small debts court; but, at the same time, I am satisfied that it would be very unpalatable to the parishes.

4880. Unpalatable, why? because their agents would not be employed?—No; because they think that it is a legal question; and if one parish took a law agent, the other, in self defence, would do so; and I am afraid both would desire to do so.

4881. *Chairman.*] But would there be any difficulty and any objection that would be felt generally throughout the country if, in all these cases of settlement, it were the law that the inspectors themselves alone should be heard before the Board of Supervision? They are the most competent men to deal with the matter; far more competent, are they not, than general agents would be, except agents who, all their lives, had been practising poor law questions?—I have no objection to that, but I doubt very much its being popular.

4882. It might be unpalatable to those gentlemen who are now agents of the parochial board, but hardly to the ratepayers if they found that it did save some expense?—I would be delighted to see such a law; at the same time I am still of opinion that it would not be popular. That is all that I have to say upon the Board of Supervision. Allow me to say, as to the parochial board, the enlarged parishes, that I think they are too multitudinous; every proprietor of 20 *l.* is entitled to be a member. In some large parishes, indeed in my own county, that has led to the abuse of mandates which are very much complained of. Where they amount to a certain number, if the land is to be represented, I think they should follow somewhat the same mode, and like the ratepayers return a certain number of themselves.

4883. Therefore you propose that the parochial boards should be entirely elective?—It would lead to that.

4884. Is it your experience that the state of the law now leads to inequality in taxation according to the majority preponderating in the particular parish; in some parishes one class outnumbers the other, and in other parishes the reverse is the case, and the result is that the classification is not always just, but it is carried by the particular majority who of course look more or less to their own interests?—In large parishes that has happened.

4885. Do you think that it would be some improvement upon the present system if some rule were laid down which would make them all elective, so that all classes should have a fair and equal representation?—That is just my suggestion. In a small parish there is sometimes really a difficulty in having a board; there is sometimes only one heritor, and really the minister and kirk session constitute the board.

4886. Mr. *Miller.*] Would not that be obviated a good deal by giving the ratepayers, other than the proprietors, more power; the tenants, for instance, of farms have very little to say just now on the parochial board. In such a parish as you allude to, where there is only one heritor, would not the difficulty be met by giving the tenants more representation than they have?—Yes, those of a certain rent.

4887. *Chairman.*] Would you be inclined to take, as the measure of qualification for election, the amount of rates paid, and have nobody a member of the board that did not pay a certain minimum amount of rates?—I would not be very much inclined to adopt that; it might vary, and I see difficulties in the way.

4888. It might be a variable quantity, you mean, and could not be laid down as a general rule?—Yes; but the other suggestion is well worth consideration. Take a parish, for instance, with one

ne heritor non-resident; he has three or four enants paying large rents, but they are not iembers of the board.

4889. Mr. *Ellice.*] If they are not elected, iat is to say?—I think it is only in parishes of a ertain magnitude that they can be elected. I do ot think that in parishes where there are but hree or four farmers, who are the only rate-ayers, they elect any members.

4890. Mr. *Orr Ewing.*] But in parishes of hat kind generally there are so few persons very oor that they are easily managed by the kirk ession and clergyman?—In some cases. We ave still a few that are not assessed, and in hich the old system still exists of heritors and irk session; but in almost all assessed parishes nd I am sorry to say that they are vastly in-reasing, and the other class diminishing) there always a board constituted by the ratepayers nder the Act of 20 *l.* proprietors.

4891. But the population of any one parish, here there is only one heritor, must be very mall?—But sometimes it is a small parish with large village in it.

4892. But if there is a village in it, is that a ood element for selecting a board of managers?—I think that there must be a certain popula-on before the ratepayers can elect.

4893. *Chairman.*] I have before me the Act, nd the 22nd section is entitled, "Parochial oard in parishes not burghal or combined," and t says, "In every such parish as aforesaid in hich it shall have been resolved, as hereinafter rovided, to raise the funds requisite for the re-ef of the poor by assessment, the parochial board hall consist of the owners of lands and heritages f the yearly value of twenty pounds and upwards, nd of the provost and bailies of any royal burgh, f any in such parish, and of the kirk session of uch parish, and of such number of elected mem-ers, to be elected in manner after-mentioned, as hall be fixed by the Board of Supervision"?—t applies to all. I observe that the Board of upervision go upon some rule of population, and am satisfied that in some parishes there is no epresentation of the tenantry, though rate-ayers.

4894. More than that, I presume there is this act that does arise, that it does not follow that he ratepayers ever elect the large farmers; very ften they will elect men who have not the same nterests as many who occupy large farms in the arish?—The system would lead to that. I would not like to say that I am aware of it.

4895. The present system does lead to that, ou think?—Certainly; it must be so.

4896. Mr. *Orr Ewing.*] It was suggested here y a witness that the manner of electing parochial oards should be entirely changed, and that the wners of property and tenants should have a oint right to elect a board of management from heir own number; do you think that would be n improvement?—The Chairman put that sug-estion a little while ago, and I entirely agreed vith it.

4897. Mr. *Miller.*] Irrespective of this want f members on the parochial board in certain arishes, do you think that it is just that the atepayers, other than proprietors, should have uch a small representation as they have now, hough paying equal sums with the proprietors; he half of the poor rates, you are aware, is paid y the owners, and the other half by the occu-iers; and while the occupiers are represented by a very small body, the owners are represented by every man who has 20 *l.* and upwards of rent; is it your view, or is it not, that the ratepayers, other than owners, should have a greater representation than they have at present?—From the section, which the Chairman read, it would appear the numbers are fixed by the Board of Supervision.

4898. But I believe that the greatest number that they fix is very small; the owners may, perhaps, have 500, and I believe in some large parishes they have 2,000 or 3,000 on the board, and yet the ratepayers have only six, or seven, or 10, it may be, elected members taken from ratepayers, other than owners, so that they are completely swamped?—Well, I would say, that that is very injudicious of the Board of Supervision, unless they are restricted by the Statute.

4899. *Chairman.*] In regard to the suggestion of amalgamating the Board of Lunacy and the Board of Supervision, you have been asked whether your suggestion was confined simply to pauper lunatics; so far as your evidence goes, it goes to this, I think, that your view is that there should be a medical element at the Board of Supervision, and that the pauper lunatics should be handed over to them; do you see any reason why there should be a division of the lunatics at all?—No; there should be no division, but just the very reverse; there is a division now.

4900. You would hand over the whole of the lunatics to the Board of Supervision?—I would unite the powers of the Lunacy Board with the Board of Supervision, giving both the pauper lunatics, and the non-pauper lunatics to one central board.

4901. Mr. *Ellice.*] Lunatics generally, in fact?—Yes, and also paupers generally.

4902. Mr. *Orr Ewing.*] In other words you would combine the two boards?—I would combine the two boards; in other words I would strengthen the Board of Supervision, which seems to want strengthening. If you took this method I think that you would make it very efficient, because, as I have been endeavouring to point out, a number of matters come before the Board of Supervision now, which are really medical questions, and which they are not competent to deal with, unless they call in experts from without.

4903. *Chairman.*] In fact, at present the Board of Lunacy have to use not their officer, but the officer of the Board of Supervision in ascertaining at the commencement whether the pauper is a lunatic or not?—Yes.

4904. The one board uses the officers of the other, and the board whose officers are used in that manner has no jurisdiction?—Yes.

4905. And you think that is an inconvenience?—Yes. At the outset the inspector of the poor presents an application to me with the necessary certificates; one of them usually from the parochial surgeon to commit the lunatic to Murthley Asylum, and my clerk, under a penalty, is obliged immediately to report that to the Board of Lunacy, and the Board of Supervision have nothing to do with it, and yet it is the act of the parochial board.

4906. Mr. *Ellice.*] The fact is, that the Board of Lunacy acts as a check upon you and upon the other board?—Some people think that they require a check themselves.

4907. *Chairman.*] Do you at all suggest, in the alterations proposed for strengthening the

Dr. *H. Barclay.* 6 May 1870.

Board of Supervision in its medical power, to remove the jurisdiction of the sheriff, and leave it to be dealt with by the board?—We have no jurisdiction in the case of lunatics except when dangerous to be at large.

4908. Therefore if you have no active legal jurisdiction, do you see any good in your being brought in to make an order to commit to an asylum; would it not be done better directly from the board?—I wish it was.

4909. Do you think that there is, practically, any advantage in utilising the sheriff in this matter?—There is a great disadvantage to the sheriff. It cost me nearly 50*l.* We proceed entirely upon the medical certificates, and we subscribe the warrants; but we get always the merit with these insane people of having put them in; consequently when they get sane or semi-sane, immediately they bring an action for damages against the sheriff. My defence was, "I could not help myself; the Act forces me to do it upon a petition and upon medical certificates." The man brought an action against his mother, who was the petitioner, against the two medical men, and against me, and when it came on he let the mother escape and the two medical men, but he would insist upon going to trial against me.

4910. Do you mean to say that the sheriff is not protected by law from being pursued in consequence of performing any act imposed upon him?—No. A gentleman of property in the north brought an action against his mother for sending him to an asylum; it went to a jury; he was unsuccessful. He then attacked the two medical gentlemen in Edinburgh who detained him; he was unsuccessful there; and, lastly, he attacked the sheriff for signing the warrant, and that case went to the House of Lords.

4911. Mr. *Ellice.*] You are aware that it was a case of delirium tremens, and the man was sane except when he was drunk; but that is not your case at all; it is not the case of a pauper, but he was a man of property?—That is so.

4912. *Chairman.*] You mean that the same thing would arise, if that is the state of the law, whether a man is a pauper lunatic or a rich lunatic?—Yes; the question addressed to me was, whether, if the boards amalgamated, we, the sheriffs, might not be free of the duty imposed upon us; and I added that I considered my duty in that department not judicial but ministerial; I must see if everything is done rightly; the certificates must be of a certain recent date before my warrant is issued.

4913. You think that it would be an advantage to modify the state of the law in that respect?—I do in that, and other respects too.

4914. Are these all the points that you wish to give additional evidence upon?—Yes.

Mr. JOHN LAMBERT, was called in; and Examined.

Mr. *J. Lambert.*

4915. Mr. *A. Peel.*] DOES the system of audit in England and Wales come under your special notice at the Poor Law Board?—Yes it does, as superintending the Audit department of the Poor Law Board.

4916. You are inspector of audit?—I am an inspector under the Poor Law Board and superintend the Audit department.

4917. What are your duties in that position?—My duties are to see that the auditors hold their audits at the proper time, that they make their reports to the Poor Law Board after each audit, and that they generally discharge their duties properly.

4918. How are the auditors appointed?—The auditors are appointed at the present time by the Poor Law Board; but in the first instance, when the Poor Law Amendment Act of 1834 was passed they were appointed by the guardians. Section 46 of 4 and 5 Will. 4. c 76, which is the English Poor Law Amendment Act, empowers the Poor Law Commissioners to direct the appointment of certain officers, amongst other officers for the examining and auditing, allowing and disallowing, the accounts in unions and parishes. That is the provision in 4 and 5 of Will. 4, and it gives a power to the Poor Law Commissioners to direct the guardians of each union to appoint an officer for their own union, or in other words to appoint an officer to audit their own accounts. That state of the law continued until the passing of the 7 & 8 Vict. c. 101; and by sect. 32 of that Act the Poor Law Commissioners were empowered to combine unions into audit districts, the auditors for which were to be elected by the chairman and vice-chairman of each union comprised within the district. This state of the law continued until the year 1868, and then, under the 31 & 32 of Victoria, the power of appointing the auditors was transferred from the guardians and vested in the Poor Law Board, That transfer was made in pursuance, first of all, of a recommendation of the Treasury, and, secondly, of a recommendation contained in the Report of the Select Committee on Poor Law Relief, who made their report in the year 1864; and the change was mainly founded on two principles; first of all, that it was not politic that those persons whose accounts had to be audited should elect their own auditor; and, secondly, that inasmuch as the auditors in 1848 became paid from the Consolidated Fund, instead of being paid by the guardians as previously, it was only right that the Government who paid them should have the right of appointing them.

4919. What is the present number of auditors?—At the present time, the number of auditors is 46, but up to 1864 the number amounted to 54. The Committee, whose report I have just referred to recommend that from time to time, as the smaller audit districts become vacant, they should be added to adjoining districts, so that each auditor should have enough to do to occupy the whole of his time.

4920. What are the salaries, or what is the remuneration of the auditors?—The remuneration of the auditors varies very much indeed; it depends upon the size and extent of their districts. The total payments made to the auditors at present amount in the aggregate to about 16,660*l.* 10*s.* That sum is made up of three items; 13,974*l.* for salaries, 1,988*l.* 10*s.* towards travelling expenses, and 698*l.* which is allowed for clerks in certain instances. The recommendation of the Treasury was that when the audit districts were made sufficiently large to occupy the time of an auditor, he should receive a salary of 500*l.*; that he should receive an allowance for his travelling expenses, I think, of 200*l.* a-year; and

nd that he should receive 100*l.* as allowance for clerk. And it is with reference to that recommendation of the Committee that the Poor Law Board are now endeavouring to adjust the audit districts, from time to time as they become vacant, in order that the salary of each auditor may be brought up to the amount recommended by the Treasury.

4921. Will you shortly state the powers and the duties of the auditors?—The main duty of the auditor is to audit the accounts of the overseers of every parish, and to audit the accounts of the guardians of the union. He holds his audits half-yearly, after Lady-day, and after Michaelmas. He is required to give notice of his audit by public advertisement, and he is also required to give the clerk of the union notice of the audit under the order of the Poor Law Board. For a certain period before the audit takes place all the books of the several parishes, and of the union, are deposited in some public place, and are open for a certain number of days to the inspection of any ratepayer of the union, who chooses to go and examine them. At the audit the several parochial and union officers attend him, and he then investigates the accounts. If he finds that the accounts contain any unlawful payments he disallows them, and surcharges the person who has taken credit for the payment with the amount. He is empowered, in certain cases, to administer to the union and parochial officers a declaration which has the effect of an oath. If he surcharges any person who has made a payment improperly, and who is not an officer of the union before he makes his surcharge, he is required to give that person notice of his intention that he may appear before him and object to the surcharge, if he thinks proper to do so. After the accounts have been audited, they are certified by the auditor, and he makes a report to the Poor Law Board of all the defects that he finds in these books; any person dissatisfied with the decision of the auditor has a right of appeal either to the Poor Law Board, or to the Court of Queen's Bench. He may elect to appeal to either one or the other; there is a difference with regard to the powers of the Queen's Bench, and those of the Poor Law Board, with reference to appeals, which is this, that the Court of Queen's Bench in deciding upon the case, would be bound by strict law, whereas the Poor Law Board if they think proper, may take equitable considerations into account, and if they think they are such as to justify a remission of the surcharge, they may remit it, although the disallowance or surcharge was in itself legal in the first instance.

4922. Are there auditors for other districts than those which you have mentioned?—We have school districts, and we have also in the metropolis asylum districts, and we have auditors for both of those classes of districts.

4923. Is the method of procedure the same in those cases as that which you have already explained?— Precisely; the auditors in both cases are appointed by the Poor Law Board, who assign to them, subject to the approval of the Treasury, such salary as they may think reasonable, and the salary is paid by the Treasury in the same way as that of the other auditors. I may add that the poor law auditor is by virtue of his office, also auditor of the local board of health in his district, except in those cases where the town council is the local board, and he has under the Local Government Act the same powers with regard to surcharges in those accounts, as he has in reference to the accounts that are submitted to him by the poor law officers. The rate of remuneration in that case, if I remember rightly, must not be less than two guineas a day; but the Poor Law Board have no jurisdiction over the auditors with respect to the audit of the accounts of local boards.

4924. The auditor makes a report of his audit to the Poor Law Board, does he not?—The auditor makes his report after the poor law audit to the Poor Law Board.

4925. What action does the board take upon that report being made?—If the audit discloses any irregularities committed by any of the officers, they investigate those irregularities, and if they are of a serious nature, the investigation ends by either their dismissal of the officer, or their requiring him to resign; or in cases where the irregularity is not so great, he is censured, and cautioned against similar irregularities for the future. I should also state that it is a part of the duty of the auditor to make a report of the bonds that are given by the several accounting union officers. He returns to the Poor Law Board in his report the number of bonds produced to him, and also states in each case whether a certificate has been produced to him that the sureties are living, and are not bankrupt or insolvent.

4926. The number of accounts then must be very considerable?—The number of accounts audited is very large, there being about 15,000 parishes in England, and about 650 unions. In addition to those, as I stated just now, the auditors would have the accounts of local boards of health to audit.

4927. Do the numbers that you have just given include the number of school and asylum districts?—They do not; but the school districts are not numerous, perhaps five or six altogether, and at present we have only three or four asylum districts.

4928. Generally speaking, what is the present policy of the Poor Law Board as to amalgamation of districts for purposes of audit?—The policy of the Board, as I stated just now, is to extend the districts, so as to give the auditor a sufficient amount of employment to occupy his time during the whole year.

4929. Have you formed any opinion generally as to the advantages of the system of audit which is pursued?—Yes; I think that there can be no doubt that the system of audit has the effect of compelling the union and parochial officers to make up their accounts punctually, and at the same time it has the effect of preventing boards of guardians from spending money in an improper and illegal manner. I have here a statement with regard to the number of disallowances and surcharges made by the auditors from 1856 to 1860, and I find from that statement, that during that period of four years the number of disallowances and surcharges made by the auditors amounted to 17,427.

4930. By means of the audit any irregularity is at once brought to the notice of the central board?—Immediately, because it is the duty of the auditor to report to the Poor Law Board immediately after the audit is completed. Referring for a moment to the figure which I just gave, 17,427, I think it will be useful to state that the number of those disallowances not appealed against, but acquiesced in and paid, amounted to

Mr. *J. Lambert.*

6 May 1870.

13,259. The number appealed against amounted to 4,162, of which 2,225 were remitted, 194 reversed, 208 confirmed and not remitted, and 299 partly remitted and partly reversed or confirmed.

4931. Any extravagance on the part of the guardians, or any irregularity in the payment of salaries, or in the employment of unfit officers, would at once come to the notice of the board through the action of the auditor?—Yes, any serious irregularity would come to the knowledge of the board through the action of the auditor. It is his duty to report to the Poor Law Board any such irregularity which he finds; in fact, any irregular or illegal payments it would be his duty to disallow, and they would come before the board either upon an appeal or upon his report of the disallowances which he makes, and which he is obliged to report.

4932. *Chairman.*] Would any payments made in out-door relief come within the description of illegal payments?—Any payment made to an able-bodied man whose case did not come within the exceptions in the orders of the Poor Law Board, would be disallowed.

4933. Only payments then in the case of able-bodied persons would be disallowed?—And in any other case where the payment was illegal. Under the general prohibitory and out-door relief regulation orders, as the Committee are aware, there are certain exceptions. For instance, under the former, if any member of the family of an able-bodied man is ill, then the able-bodied man can receive out-door relief on account of such sickness.

4934. Mr. *A. Peel.*] But any deviations from the order of the Poor Law Board involving a payment of money would at once be detected?—Yes. It is the duty of the auditor to examine every case in the Application and Report Book; and the Application and Report Book contains, or ought to contain, full particulars of every case brought before the guardians; moreover he has the officer before him, and if he requires any explanation with reference to any entries in that book, he has the opportunity of obtaining the explanations from the officer; and in case the account is not satisfactory, he may administer a declaration to the officer, requiring him to verify it in that way.

4935. Mr. *Miller.*] Who is liable for the sums disallowed?—The relieving officer, when the payments are made by him.

4936. *Chairman.*] It is only in cases where payments have been made in contravention of the rules of the board that he has no jurisdiction, I suppose, and he has no jurisdiction with regard to refusal to relieve?—The auditor has no jurisdiction with regard to refusal; it is only where improper payments have been made.

4937. Mr. *Miller.*] What size would the auditors' district be, in the case of those fully employed?—They contain about 30 unions.

4938. And can you state what the sum of money raised under the poor law in those unions would amount to, so as to see what per-centage upon the whole sum in respect of this expenditure for the audit?—The Poor Law Board, in fixing the salary for an auditor who has got a district, say of 30 unions, which would be large enough to occupy his whole time, consider that 500 *l* a year for the auditor would be a sufficient and proper salary, exclusive of any allowance for travelling expenses or for a clerk.

4939. What per-centage would that be upon the revenue of the 30 unions?—To answer that would require working out in detail the statistics of each union; but the unions at the present time do not pay the auditors' salary; it is paid out of the Consolidated Fund.

4940. Mr. *Orr Ewing.*] How is the valuation roll made up in England?—It is made up by the overseers and revised by an assessment committee, who are appointed by the board of guardians.

4941. Do you check that?—No; the auditor has no power to check the valuation contained in the assessment roll. In estimating the different charges to be apportioned among the different parishes in the union, he takes the valuation list (as we term the valuation roll in England), of each union. The total amount is settled by the assessment committee, and the auditor only sees whether the charges have been duly apportioned in the several parishes in the union according to their respective rateable values.

4942. Have you no public officer in England that takes charge of the valuation roll?—The overseers of the parish are the persons who take charge of the valuation roll. The process with regard to the valuation roll in England is this, the overseers in each parish are required to make out the valuation list in the first instance. It is then deposited in some public place in the parish for inspection for a given number of days, and it is then sent before the assessment committee of the union; the assessment committee is required by the Act to consist of not less than six, or more than twelve, of whom not less than one-third shall be *ex officio* guardians; they revise the valuation roll, hear any objections that are made against it, and when they have finally revised it, certify their approval of it as being correct; but their revision is not conclusive, because the overseers of one parish may appeal to the sessions against the valuation list of any other parish in the union, and any person who is dissatisfied with any rate based upon the valuation list, may appeal to the sessions against the value upon which the rate is assessed.

4943. Mr. *J. Hamilton.*] There is no paid public officer employed for that duty?—I am sorry to say that there is not.

4944. Mr. *Orr Ewing.*] Then the uniformity of valuations in England is not to be depended upon very much?—No; certainly it is not.

4945. Is that valuation roll used only for parochial purposes, or is it also used for Imperial purposes?—Not for Imperial purposes; I am now speaking of England generally, but I should add, for the information of the Committee, that during the last Session of Parliament a Valuation Act was passed for the metropolis, which will make the valuation rolls for the metropolis, which came into force after the 25th March 1871, conclusive for the purpose of Imperial as well as parochial taxation.

4946. What is the machinery that is used for the valuation of property for Imperial taxation?—At the present time it is done by the Inland Revenue officers, the surveyor of taxes.

4947. Who is locally situated for the purpose?—Yes; he is an officer employed by the Inland Revenue; he has a certain district placed under his charge, and he prepares the basis of assessment for the inhabited house duty and the income tax.

4948. Is he assisted by experts, or is he just allowed to value the property as he thinks proper?—He generally takes as a rule, as the basis of his assessment, the valuation list of the parish; he

e goes through that, and then, if he is dissatis-ed with it, and thinks that the amount should e raised, he has power of surcharge. He may sert in the assessment any sum that he thinks roper, leaving the person who is aggrieved to ppeal against it before the Commissioners.

4949. Do not you think that it would be an nprovement if you had, as we have in Scotland, n assessor who values all the property, both for mperial and for local taxation?—I have no doubt f it.

4950. Mr. *A. Peel.*] Hitherto there have been umerous bases of assessment? — There has een no uniformity. Our Parochial Assessment ct, the 6 & 7 Will. 4, has laid down what the ross value should be, how it should be arrived t, and what deductions should be made from it n ascertaining the rateable value; but until the Union Assessment Act, passed in 1862, each arish made its own assessment, and adopted any asis that it thought proper.

4951. Sir *R. Anstruther.*] I understand you o say that the valuator of the parochial board or the union, as you have it in England) is entitled to value a farm at what he conceives to be he real value of it, independent of the rent; if ie thinks that the farm is not let sufficiently igh, he is entitled to put a value on the farm, nd to enter it in the books of the union, not at he sum at which it is let, but at the sum which ie conceives to be the proper value of it?—Yes, ertainly; I should say that where assessment ommittees are dissatisfied with the valuations of arishes, they have the right, with the consent of he guardians, of appointing a paid valuer to value ll or any of the property comprised in the lists.

4952. Do you mean dissatisfied with the report f their own valuation?—When they are dissatsfied with the valuation lists, as they are sent n from the overseers of the parish, they have the ight under certain conditions, to appoint a paid valuator to value the whole parish or any particular property in it, and if the value of the valuator exceeds the amount inserted by the overseers by one-sixth, the parish has to bear the cost of the valuation, but if it does not exceed that amount, the common fund of the union has to bear it.

4953. Do you find that there are complaints now on the part of landlords, of these persons coming independently and valuing their farm?—No, I am not aware of it.

4954. If they value a farm higher than it is let at, is there not complaint then?—Then the occupier may appeal; he may appeal before the assessment committee, and if he is dissatisfied with their decision, he may appeal against the rate at sessions.

4955. Mr. *J. Hamilton.*] Not beyond that?—No, unless it is made on a wrong principle of law, and then he may appeal to the Court of Queen's Bench.

4956. Sir *R. Anstruther.*] I suppose that the occupier does not like this system, because he may be holding a farm at a rent below the real value?— Those holding farms below the real value, are not satisfied with the system, but those holding them above the real value, think it fair.

4957. The landlord takes the opportunity of bringing the rent approximately up to the value. I suppose then the value is entered as being above the rent?—I am not prepared to speak to that.

4958. Mr. *Miller.*] Have these officers any power of demanding returns of the rent from owners or occupiers?—No, they have not, under the Union Assessment Committee Act, applying to the country generally, but they have such a power under the Valuation Act, which was passed for the metropolis last year.

4959. Mr. *A. Peel.*] You have had, I believe, special opportunities of becoming acquainted with the poor law system as pursued in the two countries of England and Ireland?—Yes, I have; I went over to Ireland at the request of Mr. Gathorne Hardy in 1866, for the purpose of inquiring into the dispensary system of medical relief there; and during last year in the month of January I was instructed to go to Ireland again, to make inquiries with reference to the appropriation of the surplus under the Irish Church Bill, and in December last I was also sent there for the purpose of obtaining certain poor law statistics with reference to the Land Bill now before the House.

4960. And you are a poor law inspector in England?—Yes. With regard to the Metropolitan Valuation Act, I should like to add one word to complete what I previously said, and what has been taken down, namely, that in the Valuation Act of the metropolis a new element has been introduced; the surveyor of taxes has the power of inserting in the valuation list which is sent to him what he considers to be the gross value of the property returned, leaving it to the person who feels himself aggrieved to appeal against that gross value.

4961. Mr. *Orr Ewing.*] I presume that if the officer made the valuation higher than the actual rent that was paid, the occupant by showing his lease would at once get a reduction?—The actual rent paid is not conclusive as to the value, which is what the premises are supposed to be fairly worth to let for, year by year.

4962. *Chairman.*] You do not take the money rent alone, but the value of the covenants in the lease to repair, and so on, as well as the money rent?—Yes.

4963. Mr. *A. Peel.*] Will you inform the Committee under what statute the Poor Law Board regulate relief to the able-bodied in England?—In England the relief to the able-bodied is regulated by section 52 of the 4 & 5 Will. 4, c. 76; that section is to this effect: "And whereas a practice has obtained of giving relief to persons or their families, who, at the time of applying for, or receiving such relief, were wholly or partially in the employment of individuals, and the relief of the able-bodied and their families is in many places administered in modes productive of evil in other respects: and whereas difficulty may arise in case any immediate and universal remedy is attempted to be applied in the matters aforesaid, be it further enacted that from and after the passing of this Act, it shall be lawful for the said Commissioners, by such rules, orders, or regulations as they may think fit, to declare to what extent, and for what period the relief to be given to able-bodied persons, or to their families, in any particular parish or union may be administered out of the workhouse of such parish or union, by payments in money, or with food or clothing in kind, or partly in kind, and partly in money, and in what proportions, to what persons or class of persons, at what times and places, on what conditions, and in what manner such outdoor relief may be afforded;" and it goes on to provide that all relief given contrary to the regulations of the Commissioners shall be disallowed.

Mr. *J. Lambert.*
6 May 1870.

4964. Then, under that statute the Poor Law Board issue orders?—Under that statute the Poor Law Board have issued orders.

4965. And those orders fall under two great heads; I allude to the two great classes of orders, the Prohibitory Order, and the Regulation Order?—There are two great classes of orders, as you state, under which out-door relief is regulated, one class which has been issued to large towns and large populations, and the other to agricultural districts and smaller towns, and more thinly populated places. The one order is termed the Out-door Relief Regulation Order, and the other is termed the General Prohibitory Order. The Out-door Relief Regulation Order is issued to the larger towns and larger populations, and the General Prohibitory Order is issued to the other parts of England. I am not quite certain that I state the proportions accurately, but I believe it will be found that the population of the districts, where the Out-door Relief Order is in force, would be 7,000,000, and that the population of the remaining districts, where the General Prohibitory Order is in force, would be about 13,000,000.

4966. Why is the Prohibitory Order not issued to manufacturing districts, or to large towns?—The reason is this: that the General Prohibitory Order prohibits all out-door relief to the able-bodied, except within certain exceptions, that is to say, it prohibits relief to that class of persons out of the workhouse; and where you have great and sudden fluctuations of trade it is manifest that it would be quite impossible to provide workhouse accommodation for the large masses of persons who are thrown out of employ. Again, in several of these districts the number of paupers, habitual paupers, I may say, is so great that workhouse accommodation, at any rate as yet, has not been provided for them.

4967. Then each of those orders is modified and explained by numerous provisions and exceptions?—Yes, each of them. Referring first of all to the Out-door Relief Regulation Order, I may state generally that it requires, with regard to the relief given to able-bodied persons, that a certain portion of it shall be in articles of necessity, and not in money, and that the head of the family, the able-bodied man who receives relief, shall be set to work. With regard to the General Prohibitory Order, the effect of it is this, that no able-bodied persons, who with their families are in health, can be relieved, except in the workhouse. That is the general effect of the two orders.

4968. Sir *R. Anstruther.*] Except in periods of emergency, I think you said just now?—No; I stated that the Out-door Regulation Order had been issued to those places where, from fluctuations in trade, it more or less frequently happens that large numbers of persons are thrown out of employment.

4969. Mr. *A. Peel.*] That being the general practice of the Poor Law Board as regards out-relief, to come now to Ireland, is there any out-relief under the Irish Poor Law Act?—Yes, there is out-relief under the Irish Poor Law Act, but it is very much limited.

4970. I allude first to the Act of the 1 & 2 Vict., is there any out-relief given under that Act?—The Act of the 1 & 2 Vict. c. 41, which is the Irish Poor Law Act, provides that when the Commissioners have declared any workhouse of any union to be fit for the reception of destitute poor, the poor of all classes shall be relieved in the workhouse. The notable distinction between the present Irish system and the English system, is this, that in Ireland the class of persons to whom out-relief is to be given is prescribed by statute; but in England it is prescribed by the orders of the Poor Law Board. I have referred to the first Irish Poor Law Act, under which in Ireland all persons were required to be relieved in the workhouse if the accommodation was sufficient. That Act has been amended by the 10 & 11 Vict. c. 31, which provides that "the guardians of the poor of every union in Ireland shall make provision for the due relief of all such destitute poor persons as are permanently disabled from labour by reason of old age, infirmity, or bodily or mental defect, and of such destitute poor persons as being disabled from labour by reason of severe illness or serious accident, are thereby deprived of the means of earning a subsistence for themselves and their families, whom they are liable by law to maintain, and of destitute poor widows having two or more legitimate children dependent upon them; and it shall be lawful for the said guardians to relieve such poor persons being destitute as aforesaid either in the workhouse or out of the workhouse, as to them shall appear fitting and expedient in each individual case;" so that those are the only classes that in Ireland can be relieved out of the workhouse; all able-bodied persons must be relieved in the workhouse, and it is only the old or infirm, or persons suffering from severe sickness or serious accident, and widows having not less than two legitimate children dependent upon them that can be relieved out of the workhouse. In England the exceptions are very much more numerous.

4971. *Chairman.*] Is the compulsion of the law to relieve in the poorhouse limited entirely to the able-bodied poor in Ireland?—Yes; or I ought rather to say, to all persons not included in the exceptions I have just quoted.

4972. Mr. *A. Peel.*] If a man goes into the workhouse his family must follow him, in Ireland?—Yes; if a man requires relief on account of the sickness of any member of his family, not of his own; if, for instance, he requires relief on account of the sickness of a child, the whole family must go into the workhouse, with the exception that, by a late Act passed in 1862, the guardians may take that member of the family alone into the workhouse, but then, of course, no out-door relief would be allowed to the other members of the family.

4973. *Chairman.*] An able-bodied man temporarily ill can be relieved out of the workhouse?—"Disabled from labour by reason of severe sickness or serious accident;" those are the words, and they are remarkable; they are more stringent than the words in any of our English orders.

4974. Mr. *Ellice.*] Can you give able-bodied women having illegitimate children out-door relief in Ireland?—I do not find a distinct prohibition of it; but I think there is no doubt as to the practice.

4975. Sir *R. Anstruther.*] What is the practice?—Not to give them out-door relief.

4976. Mr. *A. Peel.*] In the case of the head of a family, able-bodied and destitute, with a wife and children at home, he would be compelled to go into the workhouse; would his family be compelled to follow him?—If the wife can get means

means of support out, she would not be required to go in; there is no means of compelling her to go into the workhouse.

4977. Mr. *Orr Ewing.*] According to the statistics published, illegitimacy seems by no means so prevalent in England and Ireland as it is in Scotland. I should like you to explain to the Committee your system of registration of births in England. What is the law by which you register births in England?—Notice is given to the registrar of the district by the person having the child, that the child is born, and then the registrar comes and registers it.

4978. Is it compulsory that he should go to the registrar?—I believe there is a penalty (but I am not very conversant with the Registration Act), if a person omits to have his child registered.

4979. You are not aware, of your own knowledge, that there is a penalty?—I am not able to speak confidently at this moment.

4980. Can you tell us the Act under which children are registered now?—It is the ordinary Registration Act, which passed in 1836.

4981. Mr. *A. Peel.*] Then is not this the state of the law, that there is a penalty for non-registration in England, and that after 1867, after six weeks, if you do register your child you have to pay a fee of 1*s.* 6*d.*, but before that it is gratuitous?—I believe that there is some such fee payable if notice is not given to the registrar within a specified time.

4982. Mr. *Orr Ewing.*] It is the interest of every person in England to register their legitimate children within six months, because the trouble and expense of getting it done after then is greater; but it is not the interest of parties having illegitimate children that they should be registered at all; and I think you will find that the law is not compulsory, and that there is no penalty?—I am not speaking positively about it at all, but my impression is that there is a penalty or fee for not giving notice, or for non-registration; but I have not the Act here.

4983. Mr. *A. Peel.*] Can you state shortly the features of the medical relief in Ireland?—The medical relief in Ireland is administered under what is now termed the Medical Charities Act, which was passed in 1851. Prior to the passing of the Medical Charities Act, there was a dispensary system in operation in Ireland, and also a system of county infirmaries. The county infirmaries were supported partly by subscriptions and partly from contributions, under presentments by the grand juries, and paid out of the county cess; and there was one, as there is now, in almost every county in Ireland. In addition to these, there were dispensaries established in various districts in Ireland. These dispensaries were, in like manner, supported partly by voluntary contributions, and partly by contributions from the county cess. If a medical man in any district in Ireland could obtain a given amount from private subscriptions, he could go to the grand jury, and they would have to make up an equivalent amount from the county cess; and it was in this way that the medical attendance and medicines were provided for the lower classes in Ireland; but at that time, as now, a very large number of persons, who did not belong to the pauper class at all, availed themselves of the dispensary system, and also became patients in the county infirmaries. By the 14 & 15 Vict. c. 68, known as the Medical Charities Act, the guardians were required, upon the order of the Poor Law Commissioners, to provide dispensaries in every union. These dispensaries are placed under the management of a committee, consisting partly of the guardians, partly of ratepayers elected by the guardians, and partly of persons termed wardens. The dispensary committee appoint the medical officers, and dismiss them, subject to the approval of the Irish Poor Law Commissioners; they see that the requisite medicines are provided, and they have a power which the guardians do not possess in England, namely, that each member of this dispensary committee has the power of issuing tickets for medical relief. The cost of the dispensaries and of the medicines, and of the salaries of the dispensary officers, is paid by the guardians out of the rates of the union; but at the present time one-half of the salaries of the medical officers is repaid from the Consolidated Fund, just in the same way as it is in England.

Mr. *J. Lambert.*
6 May 1870.

4984. Then does medical relief merge into ordinary parochial relief in Ireland?—No, it does not merge into ordinary parochial relief, because it is not considered in the light of parochial relief at all. In Ireland it does not disfranchise the person who receives it, and it does in England; and a large number of persons in Ireland receive this medical relief who are not paupers at all. I have been informed that some years ago it was the etiquette of the medical profession, in Ireland, not to receive a lower fee than a guinea for any patient they might be called upon to attend; and the consideration which seems to have influenced people in giving or withholding these medical tickets, was, whether the applicant was in a condition to pay a guinea for a doctor.

4985. *Chairman.*] It is not a part of the poor law system in any way?—It is so far a part of the poor law system that the cost of medicines, and the salaries of medical officers are paid out of the rates; but the dispensaries are managed by a committee, who may be said to be independent of the guardians, though there are guardians on it; and therefore it does not form part of the Irish poor law system proper.

4986. Mr. *A. Peel.*] Are stimulants and food also paid for out of the poor rates?—No; stimulants and food, where required, are paid for by the guardians, and when a poor person has received a dispensary ticket and requires any stimulant he goes to the guardians and thus becomes a pauper.

4987. With regard to cases where a medical officer visiting a patient, and finding that he is in a low condition of bodily health, prescribes stimulants, those stimulants would be supplied, I understand, at the cost of the poor rate, would not constitute parochial relief?—That would constitute poor relief proper undoubtedly, and that relief would be given by the guardians.

4988. Is there, or is there not, a dangerous result attending upon the system of medical relief in Ireland?—I think the statistics show that it is not dangerous, for I find that whereas no less than 750,000 medical tickets were issued last year, the total number of person in receipt of out-door relief did not amount to 60,000.

4989. Mr. *Orr Ewing*] But the same person may have got 20 or 30 tickets; they do not get a ticket for every call I suppose?—No; until the doctor reports that the case is cured they remain on his books, and are treated under one and the same ticket.

4990. And the medical officer does not make a charge

Mr. *J. Lambert.*

6 May 1870.

a charge for each patient, but is paid by salary?—He is paid by a fixed salary.

4991. What may be the salary?—It varies a good deal; according to the extent of the district.

4992. Will you give us an illustration of the minimum?—I find one salary as low as 35 *l.* a year, and I find one as high as 236 *l.*; a very large proportion of the salaries range from 80 *l.* to 100 *l.* a year,

4993. *Chairman.*] Who appoints the medical officers?—The medical officers are appointed by the dispensary committee, not by the guardians.

4994. Mr. *Ellice.*] Are they removable at will?—No; they can only be removed by the Poor Law Commissioners in Ireland.

4995. Do those salaries include any supply of medicines?—No, not in any case.

4996. The parish finds the medicines?—In every case the medicines are provided by the guardians.

4997. Who finds the premises for the dispensary?—The board of guardians.

4998. Mr. *Armitstead.*] Is there not a certain principle on which the salary is fixed?—It is based on population, pauperism, and extent of the district. I am not able to say precisely how they are adjusted, but those are the three elements taken into account.

4999. Mr. *Ellice.*] These dispensaries are so situated as to be within accessible distance of all, I suppose?—Yes, in most instances. There are few remote places in the west of Ireland where there are no dispensaries at all, and where at the present moment there is no proper provision for medical relief. I have heard of a case where people have to come 20 miles for medical relief.

5000. Mr. *Miller.*] What proportion of the salaries of the medical officers is paid out of the Consolidated Fund?—The same as in England; one-half.

5001. Mr. *Ellice.*] What is done in those remote cases that you are mentioning; how do you provide medical assistance for the poor?—The people have to come to the nearest dispensary; I am referring to those Western Islands in Ireland; but that is quite an exception; there are but five or six such cases.

5002. *Chairman.*] The dispensary committee have the power, as I understand you, of appointing the medical officers independently of the Poor Law Commissioners, but only the Poor Law Commissioners can dismiss them?—The Poor Law Commissioners determine the number of medical officers who shall be appointed in each union, and also have the control over their salaries; but the officers are appointed by the dispensary committees, subject to the approval of the Poor Law Commissioners.

5003. Is it that the dispensary committee has the right to represent to the Poor Law Commissieners that a medical officer ought to be dismissed, or may the Poor Law Commissioners, independently of the dispensary committee, dismiss these men?—They may do so independently if they wish, but the dispensary committee, and not the guardians, would usually be the persons to put the Poor Law Commissioners in motion.

5004. Mr. *Ellice.*] Are you bound in Ireland to have a medical officer for the poor in each parish?—The Irish law requires that each union shall be divided into a certain number of dispensary districts, and then the Poor Law Commissioners have a right to require that a medical officer shall be appointed for each district.

5005. And in default they can appoint one?—Yes; that was a peculiarity of the Irish poor law prior to the 31 & 32 Vict. c. 122, which has conferred a similar power on the Poor Law Board in England.

5006. Mr. *A. Peel.*] Does the medical officer visit the poor in their own homes?—There are two kinds of tickets given, one is a red ticket and the other a black ticket; the black ticket entitles the recipient to relief at the dispensary, and the red one requires tha the shall be visited at his own house; one is called a dispensary ticket and the other a visiting ticket; and in Ireland these red tickets have been termed, not inappropriately, by the medical men "scarlet runners."

5007. Mr. *Orr Ewing.*] May I ask what allowance you give an able-bodied man when he applies for relief in England?—It varies very much. You are supposing, I presume, the case of an able-bodied man who has some member of his family sick.

5008. I meant rather the case of an individual?—It varies in different places.

5009. Will you state it generally?—It would be dependent on circumstances, such as the number of his family.

5010. But supposing that he has no family?—It would be, perhaps, from 2 *s.* to 3 *s.* 6 *d.* a-week.

5011. What do you give an ordinary poor person, not able-bodied?—Sometimes it is as low as 1 *s.* 6 *d.* and a loaf.

5012. You are stating now the minimum, I suppose?—Yes; that would be the minimum, I should say.

5013. Do you know what you would give to the same class of people in Ireland?—It would not be so much as in England, but of course there would be no able-bodied out-door relief there; the amount of relief in maintenance and clothing in Ireland during the year 1868 was 436,842 *l.*, and in out-relief, 44,785 *l.*

5014. Mr. *A. Peel.*] What is the rule as to the size of the medical districts; how are they apportioned; are they uniform in size?—No; and the salaries vary very much according to the extent of the district.

5015. They are quite arbitrary in size?—They are generally made with regard to population, so that the medical officer may have a fair amount of work to do.

5016. But is there not more than one medical officer in the district?—Not, as a rule, in a dispensary district; there is only one medical officer to each dispensary district.

5017. Therefore the rule would be the capability of a man to properly supervise the district?—Yes. The total number of dispensary districts in Ireland is 719, and the number of dispensaries or dispensary stations is 1,000. It sometimes happens that you have a dispensary station as well as the dispensary proper, and the medical officer would attend to both.

5018. *Chairman.*] Would that dispensary station depend on the size of the district?—On the size of the district, or the population.

5019. In a large district there would be dispensary stations?—No, not always; they would have some outlying dispensary stations where there would be very few people. I should like to state, that the total expenditure of the dispensary districts in Ireland for the year ending the 29th September 1868, was 122,000 *l.*; that is, inclusive of the salaries; it includes medicines and medical appliances, rent of dispensary buildings, books

books and stationery, medical officers, apothecaries, and expenses of carrying out Vaccination Act, fuel, attendance, and midwives.

5020. The whole of that is paid out of the poor rates?—The whole of that is paid out of the poor rates in the first instance, and one-half of the medical officers' salaries is recouped from the Consolidated Fund. That includes the amount expended upon the 750,000 persons, who received tickets for the same year.

5021. Mr. *Miller.*] Have you the means of stating what the amount of repayment for medical officers' salaries comes to?—The amount of repayment in respect to medical officers for the year ending 25th March 1868 was 58,000*l.*

5022. *Chairman.*] Then it is not as in Scotland, where we have a certain fixed amount of 50,000*l.* from the Consolidated Fund, but it depends upon the expenditure of the districts?—In Ireland, as in England, an estimate is given in, and that estimate is based upon the supposition that one-half of the salaries will be repaid, and it varies accordingly.

5023. Mr. *A. Peel.*] It is proportionate, and not fixed?—It is proportionate, and not fixed. They make an estimate upon the return as to the medical officers' salaries, and upon that they estimate what one-half would be. It is only within the last two or three years, I think, that the repayment has been made in Ireland out of the Consolidated Fund.

5024. *Chairman.*] What is it in England?—It amounted last year to 111,763*l.* for England and Wales.

5025. Mr. *Mackintosh.*] Was I right in supposing that you said that the whole cost of the medical relief in Ireland was 122,000*l.* a-year.

5026. And taking the figure of 58,000*l.* from the Consolidated Fund, the salaries of the medical men would amount to about 116,000*l.*?—I just now referred to the total cost of medical relief, and I gave to the Committee the various items of which it was composed, not only the salaries of medical officers but other payments besides.

5027. But calculating the medical officers' salaries as amounting to 116,000*l.* out of the 122,000*l.*, that leaves 6,000*l.* only for the other appliances, and medicines, &c.?—Yes; but I see that the actual salaries to medical officers for the year ended 29th September 1868 amounted to 74,000*l.*; to apothecaries 2,232*l.*, and for medicines 21,903*l.*

5028. But if the medical men's salaries are only recouped to the extent of one-half, how did they get 58,000*l.* from the Consolidated Fund if the whole salary was only 74,000*l.*?—There must have been in that case in Ireland, as in England, a certain proportion allowed for medicines.

5029. Mr. *Miller.*] Then the 58,000*l.* includes more than half of the salaries?—In England the grant includes repayment for medicines where provided by the guardians, and I have no doubt that the same principle prevails in Ireland.

5030. Mr. *Mackintosh.*] In that case the guardians are recouped half of the medical officers' salaries, and a proportion of the medicines from the Consolidated Fund?—Yes.

5031. *Chairman.*] Is it the whole of the medicine that they get recouped for?—No, only half of the medicine.

5032. Mr. *Miller.*] As I understand it, out of 122,000*l.*, the guardians were recouped by Government to the extent of 58,000*l.*?—Yes.

5033. *Chairman.*] That being one-half of the salaries, and one-half of the medicines?—Yes.

5034. Mr. *A. Peel.*] Is any payment made out of the Consolidated Fund for skilled attendants, for nurses?—The apothecaries or dispensers would not be included.

5035. Mr. *Ellice.*] How is it entered in the estimate, do you know?—"Medical purposes" is the term; but in London there are several unions where dispensaries are established, and in that case half the cost of medicines is allowed out of the Consolidated Fund.

5036. But that is not general through the country?—No, because it is not the practice generally throughout the country for the guardians to provide the medicines; it is the exception, and not the rule.

5037. Mr. *Mackintosh.*] In Ireland, no medicines are provided by the medical men out of their salaries?—None whatever.

5038. *Chairman.*] Are they in England?—Yes, in the vast majority of instances; in the case of such expensive medicines as quinine and cod-liver oil, the guardians have in a number of instances undertaken to provide those medicines themselves.

5039. *Mr. Miller.*] Cod-liver oil is a sort of sustenance, I suppose?—A great question was raised once whether it is food or medicine.

5040. *Chairman.*] What is the law both in England and in Ireland with regard to the pauper's right to obtain relief; if he goes to the guardians not being able-bodied (the able-bodied are under certain regulations, I understand you to say), if the guardians choose to refuse him relief, has he any recourse to any authority to compel the guardians to relieve him?—No, he has no means of compelling the guardians to relieve him, and the Poor Law Board are expressly prohibited in England by statute from interfering in any individual case in regard to relief.

5041. Whether as to the right to relief or the question of the amount of relief, the Poor Law Board have not anything to do with it?—That is so.

5042. Able-bodied persons are dealt with under these orders which you have mentioned?—Yes.

5043. If an able-bodied person is refused relief under a misapprehension of an order, can he get the Poor Law Board to interfere on his behalf?—The Poor Law Board require by their order every relieving officer to relieve all cases of sudden and urgent necessity; if an able-bodied person were to go to a relieving officer in an absolute state of destitution, and the relieving officer were to refuse him relief, the Poor Law Board would dismiss that officer for having failed in his duty, but the individual himself would have no remedy to compel the relieving officer to give him relief.

5044. How would the Poor Law Board be set in motion to dismiss that officer?—By the pauper himself, or by any other person.

5045. He would complain to the Poor Law Board, and they would investigate the case; and if they found that the relief had been improperly refused, they would take action in the matter?—They would then take action in the matter.

5046. Mr. *A. Peel.*] But still they could not order relief, though they could dismiss the officer for not giving it?—They could not order it. This is the regulation: "In every case of sudden or

Mr. *J. Lambert.*

6 May 1870.

urgent necessity, to afford such relief to the destitute person as may be requisite, either by giving such person an order of admission into the workhouse, and conveying him thereto if necessary, or by affording him relief out of the workhouse, provided the same be not given in money, whether such destitute person be settled in any parish comprised in the union or not."

5047. *Chairman.*] That applies to all paupers?—Yes, but it only relates to cases of sudden or urgent necessity. The relieving officer is the judge, in the first instance, whether the necessity is so sudden or urgent as to make it imperative upon him to give relief, and it is his duty to exercise proper discretion.

5048. It is only in cases of emergency, therefore, that the Poor Law Board can interfere?—Yes; it is only in such cases that they would be likely to resort to their extreme power of dismissal.

5049. They cannot order the relieving officer to alter his decision, but they can only dismiss him?—Yes.

5050. Mr. *A. Peel.*] And their action is confined to doing that which becomes a warning to relieving officers for the future?—Yes, and punishing the guilty officer by dismissal.

5051. *Chairman.*] Does the same law obtain in Ireland in that respect?—Yes, there is the same power in the Poor Law Commissioners.

5052. But in ordinary cases that are not cases of sudden emergency, the relieving officers and the guardians are absolute in determining whether a person shall have relief?—Yes.

5053. Mr. *Ellice.*] Can the legitimate offer of relief be satisfied by offering the poorhouse, if the person be in such a state that he can be conveyed there without endangering his health; seriously endangering it, I perhaps should say?—Yes, as a general rule, it can.

5054. *Chairman.*] The relieving officer is the person in the first instance applied to?—Yes.

5055. Have the guardians any appellate power over the relieving officer; if the relieving officer refuses, can the pauper go to the guardians?—Yes; they may order relief, and the relieving officer would be bound to obey the order of the guardians, if not contrary to law.

5056. Then the pauper is entirely in the control of the local authorities, in fact, except in cases of sudden emergency?—Yes, he is. I am speaking of the individual pauper.

5057. Both in England and in Ireland that is so?—Yes.

5058. Mr. *Orr Ewing.*] Regarding the question of registration, I find that the law in England as to the registration of births is, that the registrar shall inform himself of the births; that the registrar makes a request to the parents, if they have not registered their child, that they should do so, and then they must do so, under a penalty; but it is the duty of the registrar to inform himself when a birth takes place, and there is no penalty unless it be requested that they register the child. The same law exists in Ireland; but in Scotland there is a penalty if the parents do not inform the registrar that a child has been born: the Act says this: "The parents or parent, or in case of the death or inability of the parents, the person in charge of any child born, and the occupier of every house or tenement in which to his or her knowledge any birth shall take place, and the nurse present at such birth; and in the case of an illegitimate child, the mother of such child, or in case of the death, illness, or inability of the mother, the person in charge of such child, or the occupier of the house or tenement in which to his or her knowledge the child was born, or the nurse present at the birth of such child, shall, within 21 days next after the day of such birth, and under a penalty not exceeding 20 *s.* in case of failure, attend personally and give information to the registrar of the parish or district in which the birth occurred, to the best of his or her knowledge and belief of the several particulars required"?—I have not come prepared to answer questions upon registration at this moment, and I have not the Registration Act by me to refer to.

5059. *Chairman.*] Is there not an Act for England since the Act of the 6th and 7th of William the Fourth to which the honourable Member has referred?—I am not aware of any subsequent one.

5060. Mr. *Orr Ewing.*] Do you think, seeing that the law of registration of births is so different for England, Ireland, and Scotland, that the statistics of England and Ireland can be depended upon?—I have never investigated the question at all, and I am not prepared to answer it; but it is only reasonable to conclude that if every person in Scotland is compelled, under a penalty, to register a birth, they would be more careful in doing so than in a country where no such penalty is enforced. I would suggest that you should examine Doctor Farr, who would give you the best evidence upon that point.

5061. Mr. *A. Peel.*] Have you any statistics that you can furnish now, or put in before the Committee, as to the population and the cost of pauperism in the two countries, Ireland and England?—I have. In England there are 649 unions and parishes under separate boards of guardians; there are 14,883 parishes; the population in 1861 was, in round numbers, 20,000,000; it is now estimated at 21,760,000; the rateable value in England, in 1868, was 100,000,000 in round numbers; the maximum number of paupers on a given day in the workhouses of England, in 1868, was 168,000, and the out-door paupers were 878,000, making a total of 1,046,000, and the expenditure for relief proper, in England, during that year, was 7,673,000 *l.* In Ireland there are 163 unions, and 3,438 electoral divisions, which correspond with our parishes; the population was 5,798,000 in 1861, and it is estimated, in 1869, at 5,536,000. The rateable value, upon Sir Richard Griffiths's valuation, in Ireland, was 13,121,000 *l.*; the maximum number of paupers, on a given day in 1868, was 62,000 in the poorhouses, and the maximum number in receipt of out-door relief was 19,600, the exact total being 81,568. The cost of the relief in Ireland, during the year 1868, was 707,556 *l.*; the cost of the medical charities in the same year was 121,965 *l.*, making a total of 829,521 *l.*

5062. *Chairman.*] Does that include, may I ask, lunatic paupers?—That does not include lunatic paupers in Ireland, except those who are in workhouses; it includes the cost of the others in England, but not in Ireland. The rate in the pound of poor law expenditure in England, in 1868, was 1 *s.* 6 *d.*, and in Ireland it was 1 *s.* 1 *d.*; the rate per head of expenditure in England, upon the estimated population, in 1869, was 7 *s.* - $\frac{3}{4}$ *d.*; in Ireland it was only 3 *s.*

5063. Mr. *A. Peel.*] In England we have a distinction

distinction between the levy and the sum actually expended on behalf of the poor?—Yes.

5064. I suppose that those same conditions apply to that calculation in Ireland?—In this calculation I have simply inserted those items which come under poor relief proper in both cases; and I have added, in the case of Ireland, 10,000 *l.* for medical relief under the Medical Charities Act.

5065. *Chairman.*] To what do you attribute the large difference in the rate per pound between England and Ireland?—There is no doubt that in Ireland the administration of the poor law is much more stringent than it is in England. You will observe that in England on a given day there were no less than 878,000 persons in receipt of out-door relief, while in Ireland there were only 47,000.

5066. Sir *D. Wedderburn.*] You spoke just now of the electoral divisions in Ireland as corresponding to our parishes; I should like to know how they are constituted, and in what respect they differ from our parishes?—The electoral divisions are constituted by the Poor Law Commissioners in Ireland for the purpose of forming the area for the election of guardians. Each electoral division contains a certain number of town lands. A town land is a very ancient division indeed of land in Ireland. It is very difficult indeed to trace its origin, but the Poor Law Commissioners under the Poor Law Act were enabled to form out of these town lands what they termed electoral divisions, and they have amalgamated a certain number of town lands for the purpose of forming these electoral divisions; and I compare them to our parishes because the electoral divisions in Ireland, of a certain number of which each union is constituted, bear the cost of their own poor as our parishes did prior to the Union Chargeability Act. The poor in Ireland are not a union charge, but a charge upon the electoral division in which they reside, and in that respect the electoral division may be said to correspond with our parish; it is a division for the purposes of poor relief and of assessment. The union is composed of a certain number of electoral divisions.

5067. They are much larger than our parishes, I imagine, in area?—In sparsely populated districts they are generally larger than our poor law parishes. There is a distinction in England, especially in the north, between the poor law parish, and the ecclesiastical parish. In some parts of Lancashire and Yorkshire the ecclesiastical parish originally was very large indeed; Rochdale, for instance, was some 18 miles in length; but under a statute of Charles II. these ecclesiastical parishes were subdivided into various townships, and each township had its own overseers.

5068. *Chairman.*] You say that the great difference between the rate per pound in Ireland and England is owing to a more stringent application of the laws in Ireland; do you think that the poor are worse treated in Ireland than they are in England generally speaking?—No; comparatively speaking, I think that the poor in the workhouses are quite as well treated in Ireland, having regard to their antecedents and the difference in the habits of the people, as they are in England; and with regard to requiring all these poor persons, or at least a considerable number of them, to come into the workhouse, as they do in Ireland, there are two reasons operating in its favour. In the first place if a system of out-relief prevailed in Ireland, one does not clearly see where it would end, because, though the people very much dislike the confinement of a workhouse, they do not object to receive relief at home; and secondly, with regard to the sick, when you come to look at the wretched hovels and cabins where they are, you see that it is more to their interest to be taken into the workhouse and be cured, than to remain where they are without a reasonable chance of their recovery.

5069. Then with regard to those who receive out-door relief in the two countries, what is their comparative condition?—Taking all circumstances into the account, and comparing the classes who can receive out-door relief in both countries, it is, relatively perhaps, about the same. There is a growing disposition in Ireland at the present time to extend out-door relief in those cases where the persons are aged, and where they are past work, and where they have something like a decent cabin to live in. That feeling prevails very much in the neighbourhood of Dublin, and some few other parts of Ireland, and in those districts within the last 10 years the increase of out-door relief has been very great indeed, but the same alteration is not be found in other parts of Ireland where the houses are very bad and the people require to be dealt with more stringently.

5070. Then you think that the more stringent administration of the poor law in Ireland is carried on with a due regard to the interest of the paupers?—I think it is. When I spoke of out-door relief to the able-bodied in Ireland, there is one exception which I forgot to mention, namely, that with regard to poor persons ejected from their holdings, there was a special Act of Parliament passed in 1848 which enabled the guardians to grant out-door relief in those cases to able-bodied persons and their families for a month. In Ireland, before execution on a writ of ejectment takes place, the officer of the court who is required to execute this writ is bound to give to the relieving officer of the union notice of what he is going to do, so that the relieving officer may provide for the exigencies of the family upon whom it is to be executed.

5071. Mr. *Miller.*] That law prevails still?—Yes.

5072. *Chairman.*] To what do you attribute the fact that the law is more stringently administered in Ireland than it is in England; is it that the class of people appointed to be guardians in Ireland are more competent for the duty than they are in England?—I think that one great reason is this, that the poor law, when introduced in Ireland, was an entirely new thing; there was no pre-existing poor law at all; so that there was a fair field to begin upon; there were no previous bad practices to be got rid of, and as the authorities began *de novo*, they had much less difficulties to contend with than the English Commissioners, who had a system radically bad to deal with at starting.

5073. Mr. *Mackintosh.*] With regard to the treatment of the sick, is there any record of the proportionate number of cures in the workhouse infirmaries in Ireland?—The books of the medical officers in Ireland state the number who are cured; but I do not think that we have any published statistics showing the number.

5074. There is no record of the proportionate number of cures of those who are admitted within the workhouse infirmaries?—No, we have no

Mr. *J. Lambert.*

6 May 1870.

Parliamentary Paper showing that; but such a return could be obtained from the medical officer's books. When I spoke of medical relief and the salaries of medical officers just now, I was referring to the case of the medical officers under the Medical Charities Act; I did not include those persons who are medical officers to the workhouses, because they are paid by the guardians, and entirely under the jurisdiction of the guardians as workhouse officers.

5075. *Chairman.*] Then your remark with regard to medical relief does not apply to the medical officers of the poorhouse?—When I gave the totals just now of the salaries I gave the salaries of the medical officers of the dispensaries, not of those who act for the workhouses. The medical officers of workhouses come under the poor law.

5076. And the Consolidated Fund pays half of their salaries too?—Yes.

5077. Mr. *Mackintosh.*] Has the scale of dietary of convalescents been altered in any way during the last few years in Ireland?—The regulation in Ireland is, I believe, very much the same with regard to the sick as it is in England. The medical officer has a right, within certain limits, to prescribe in sick cases the dietary which he would consider proper. With regard to the dietary of the ordinary paupers in Ireland, I know that it has been improved within the last few years; formerly, in many cases, they were only allowed two meals a day, but now they usually have three.

5078. Can you state the date when that took place?—No; it did not take place simultaneously, throughout Ireland, but was adopted in different unions at different times. The guardians were allowed a discretion of allowing certain classes two meals only, and they exercised it.

5079. Does that hold good with respect to the dietary of the children especially; has there been any revision of the dietary of the children in workhouses?—I am not able to say with regard to the children in the Irish workhouses, but there has been a revision in England with respect to children undoubtedly.

5080. With regard to the dietary of the children you do not know?—I am not able to speak.

5081. Mr. *A. Peel.*] Is there uniformity in the treatment of the in-door poor in Ireland?—Not as regards dietary; but the workhouse regulations are the same as to the general discipline in the different workhouses.

5082. Who issues the orders or regulations?—The Poor Law Commissioners, precisely the same as the Poor Law Board do in England.

5083. Mr. *Ellice.*] What is the system, or regulation, respecting the pauper lunatics in Ireland; how are they provided for?—The pauper lunatics, who are of a dangerous character in Ireland, are provided for in the district lunatic asylums. Under an Act that passed many years ago, 1 & 2 Geo. 4, c. 33, the Lord Lieutenant in Council had power to order the establishment of district asylums for one or more counties, and almost every county in Ireland at the present time has a district asylum, to which the dangerous lunatics of the pauper class are now sent.

5084. Mr. *Miller.*] At whose expense?—At the expense of the county.

5085. Mr. *Ellice.*] What becomes of lunatic paupers who are not dangerous, but yet are supposed to be possibly cureable?—The lunatic paupers in that condition are either kept outside the workhouse with their friends, or else they are taken into the workhouse; and the provision for them there is most unsatisfactory at the present time. I had occasion at the beginning of last year with reference to one of the proposed applications of the surplus of the Irish Church, to inquire into the way in which the pauper lunatics were treated, and I found the system of their treatment in the workhouse very unsatisfactory.

5086. Have the Poor Law Commissioners any authority over these lunatic asylums?—None whatever; the board of management of the district lunatic asylum is nominated by the Lord Lieutenant, and they appoint all the officers with the exception, I think, of the superintendent, who is a medical man. In the first instance the cost of the inmates is paid to the committee of management by the Government, and then it is paid back again from the county cess to the Government upon precept.

5087. Mr. *Miller.*] As I understand, the expense does not come out of the poor rate?—No, it is borne by the county cess.

5088. Mr. *Ellice.*] A pauper lunatic, therefore, as soon as he is placed in the asylum, passes entirely out of the control of the poor law authorities?—Entirely so. I should say that the district lunatic asylums in Ireland are places that are intended for the reception of dangerous lunatics; but the harmless classes of lunatics are retained in workhouses, or else they are allowed to remain with their friends. I believe there is no power to send a harmless lunatic to one of the district asylums.

5089. There is no special provision for them, in fact?—No.

5090. You have no wards of workhouses licensed to keep lunatics?—No; there are wards set apart in the workhouses for the harmless lunatics, but they are usually very small, and are of a very inferior character indeed.

5091. Are they inspected by any other authority than the Poor Law Commissioners?—Yes, by the Lunacy Inspectors, of whom there are two in Dublin.

5092. Those inspectors have no other connection with the Poor Law Commissioners?—None whatever.

5093. Do you find the system answer well; is there any conflict of authority?—I do not think that there is much conflict of authority between the two. I have not heard that there has been any.

5094. Do you think it would be well that all the poor should be placed exclusively under the authority of the one board?—That was the opinion that I formed when in Ireland, that it would be desirable to unite the two authorities.

5095. Does that apply only to the lunatic wards of workhouses, or to the lunatic wards of workhouses and to asylums?—It applies to both. I formed my opinion partly from the fact that the Poor Law Commissioners in Ireland as a Government department manage their work extremely well, and I thought that inasmuch as the greater portion of the lunatics in the county asylums were really pauper lunatics, it would more properly come under the supervision of the Poor Law Commissioners than that of a separate authority.

5096. Mr. *Miller.*] And perhaps lead to better accommodation in the workhouses for parties there?—

?—Probably; or else, which would be still er, to the provision of some comparatively in- nsive wards either in connection with or in icinity of the other lunatic asylums.

97. Mr. *Ellice.*] Do you confine your ob- ations to the harmless and incurable lunatics, they apply also to the curable lunatics?—I nd them to all classes.

98. You would not have any separate lunacy d?—No; I think it would be much better have the whole business administered by oughly competent authority, as I believe the r Law Commissioners in Ireland to be. I ld state that in Ireland at the present time e are a great number of lunatics and idiots are allowed to be at large for want of asylums, ought to be in them.

99. Is there any Lunacy Act of later times Ireland?—No, not with regard to the estab- nent of asylums. There was an Act passed r 13 years ago enabling the Lord Lieutenant ombine counties together for the purpose of viding asylums for chronic harmless cases, that has never been acted upon.

100. *Chairman.*] I presume that there would no difficulty in arranging a scheme by which County Lunacy Board might have the charge ll the lunatics under the control of the Poor w Commissioners?—Precisely so. They com- n very much in Ireland that the whole of the mmittee of Management of the lunatic asylums re is nominated by the Lord Lieutenant; that ratepayers of the county paying for the sup- t of the lunatics have no voice in the matter tever; and that the persons who are nomi- ed are selected with respect to party or politi- considerations by the Government which pens to be in power at the time.

101. Then, would you propose an elected com- tee, having charge of all lunatics, paupers or erwise, under the central control of the Poor Law mmissioners?—Yes, to be elected by the ard of guardians, with a number of *ex-officio* sons, just as you have on the board of guar- ns. When I was in Ireland I took the trouble ascertain to what extent these gentlemen who naged the lunatic asylums attend, and I found t the number of governors in 1867 was 616; t of these, 10 attended 20 meetings, one 16, e 14, and so comparing the numbers going on, found that 88 had attended one meeting only, d 308 out of the 616 had not attended any meet- g at all.

5102. Mr. *Ellice.*] To whom do these two in- ectors of lunacy report in Ireland?—To the rd Lieutenant or Chief Secretary.

5103. Is there any central board of lunacy in ublin?—I think not. The reports go to the Lord ieutenant or Chief Secretary's office, and if they ntain any complaints as to the management or eatment of lunatics in workhouses, the Lord ieutenant sends a copy of the report to the Poor aw Commissioners.

5104. And the local boards, managing the lu- tics in the several counties, are appointed by e Government?—They are nominated by the rd Lieutenant.

5105. *Chairman.*] And these two inspectors e officers in the department of the Chief Secre- ry, I presume?—Yes, they are in connection ith the Chief Secretary.

5106. Mr. *Ellice.*] But whatever alterations ight be desirable in the present system, you nsider that as yet it is wholly inadequate to meet the wants of the lunatics?—Wholly inade- quate. I ascertained last year that in the dis- trict asylums there were 5,700 lunatics; in workhouses, 2785; and with relatives or friends, 6,500; making a total of 15,000. My own view is, that not one of those 2,785 in workhouses ought to be there.

5107. Mr. *Miller.*] From the nature of the accommodation?—From the nature of the ac- commodation. They are put in very small wards; they have no airing grounds; they have no kind of amusements; the wards are often gloomy and dull, and in the worst part of the house. The Poor Law Commissioners are strongly opposed to the retention of lunatics in workhouses.

5108. *Chairman.*] What is the arrangement in England with regard to the pauper lunatics?—If there be any dangerous lunatic in a workhouse, the guardians cannot retain him for a longer period than 14 days; they must remove him to an asylum; but a very considerable number are retained at the present time in workhouses, where special wards are provided for them when they are numerous. The harmless imbeciles are fre- quently mixed with the other inmates.

5109. Under whose jurisdiction are they?—Under the guardians, but they are subject to be inspected by the Commissioners in Lunacy, just in the same way as they are in Ireland.

5110. Who sets the Lunacy Commissioners in motion; who draws their attention to the question of there being a person in the workhouse whose sanity is doubtful?—They go round periodically and visit the workhouses, and they ascertain for themselves. I am not aware that anybody specially brings it before their notice as regards pauper lunatics.

5111. There is no officer who is bound to report to the Board of Lunacy or to the Poor Law Board the fact that there is a pauper who is not in a state of sanity?—No; the medical officer in England is required to report periodi- cally with respect to every lunatic pauper in his district.

5112. To whom?—To the board of guardians.

5113. Not to the Commissioners in Lunacy?—No, not to the Commissioners in Lunacy; he certifies, I think it is half yearly, with regard to pauper lunatics in England.

5114. Mr. *Ellice.*] But you are obliged to give notice to the Commissioners of Lunacy of every place in which you have lunatics confined, are you not?—They know every place which is li- censed.

5115. So as to secure a proper periodical in- spection?—Yes; the public and private asylums have all to be licensed in England. The Com- missioners of Lunacy are acquainted with the number, and where they are situated, and their inspectors go round and inspect them.

5116. *Chairman.*] If a pauper lunatic requires to be sent to an asylum, when he goes to the asylum have the Poor Law Board or the guar- dians any more jurisdiction over him?—They may visit him, that is all; but I should say that the Commissioners in Lunacy, under a recent Act of Parliament, have the power to order the removal of a pauper lunatic from a workhouse to an asylum if they consider that he cannot be properly treated in the workhouse.

5117. Who pays then for his maintenance?—The guardians from whose union he is sent.

5118. He is at the charge of the poor rate, whether

Mr. *J. Lambert.*

6 May 1870.

whether he is in the poorhouse or in the asylum?—Yes.

5119. Does the view which you have expressed as to Ireland extend to England as to the amalgamation of the two boards, the Poor Law and the Lunacy Boards?—I think it is desirable that they should be amalgamated, as regards all those institutions the inmates of which are from the pauper class.

5120. Mr. *Ellice.*] Would you combine the two central authorities in one, in England?—I think that they might be advantageously combined. These concurrent jurisdictions frequently lead to a great deal of circumlocution, and a great deal of inconvenience.

5121. Is not that concurrent jurisdiction necessary when you consider that there is a large class of lunatics, besides paupers?—But in our county asylums in England the guardians pay for a large number of the inmates.

5122. In Hanwell they are not all paupers?—But the great proportion are.

5123. *Chairman.*] You see no reason why the Poor Law Board should not be able, with a proper staff for the purpose, to overtake the whole jurisdiction of lunatics through the country?—No; I do not see why they should not. I am in favour of an amalgamation of concurrent jurisdictions as far as possible.

5124. What is the law of settlement in Ireland; is there any law of settlement there?—No; there is no law of settlement such as we have in England; the electoral division where the pauper resides is charged with the cost of his relief. If he is a mere wanderer, and has no residence, he is charged upon the common fund of the union.

5125. Wherever he is found destitute he becomes chargeable?—Yes.

5126. There is no birth settlement, or any settlement whatever?—No.

5127. Mr. *Miller.*] Before you leave the workhouses, will you state how the management of the children is conducted in Ireland; I mean of those who belong to parties in the workhouse?—It is conducted very much in the same way as it is in this country. There are schools with teachers in all the workhouses.

5128. And the children are retained there?—And the children are retained there, except that under an Act of Parliament which passed in 1862, the guardians were allowed to place orphan and deserted children out with families, and that has been acted upon to some considerable extent, and, as I was informed, with considerable advantage; so much so, that whereas originally the age at which children could be allowed to remain placed out was, I think, limited to five years, by an Act passed in the last Session, the age has been extended to 10 years; and I was informed by some of the inspectors that it sometimes, and not unfrequently, happens, that the persons with whom these children are placed, become so much attached to them that when the period for removal comes they prefer keeping them on without receiving any payment to giving them up.

5129. The age is now extended to 10 years?—I think it is 10 years; I know it is extended.

5130. What becomes of them after 10?—Then they go back to the workhouse if they get no employment; but it is assumed that they usually get employment at 10 years of age. There is, of course, a separation of the children from the adults in the workhouses in Ireland, and the system of education is good.

5131. Still they are brought back to a pauper atmosphere if they are brought back to the workhouses?—Yes.

5132. Is not that dangerous to their characters?—It would be better avoided, no doubt. There is no provision in Ireland for the formation of district schools as we have in England.

5133. *Chairman.*] On the question of settlement, do you see any advantages, or otherwise, in the state of the law in Ireland, from there being no law of settlement there?—It is very simple, and it prevents litigation, certainly.

5134. Sir *R. Anstruther.*] Is it fair upon the whole, as between parish and parish or union and union?—Well, I do not think that residence for any special period is required in Ireland; but it seems to me that residence for a certain time is a very good basis for establishing a groundwork of chargeability.

5135. Mr. *Mackintosh.*] The children, you say, were formerly brought back to the workhouses at the age of eight, and now at 10 years of age; have you any record showing at what average age they leave these houses?—No, I have no such record.

5136. Is there such a record?—The books of each workhouse would show distinctly when they left.

5137. But there is no general statement of the age at which they leave the workhouses?—No, there is not.

5138. What is your impression of how long they remain in the workhouses in Ireland after being brought back?—The Act increasing the age up to 10 has passed so recently, that of course I am not able to speak with reference to it.

5139. Of course there is a distinction between districts that are simply agricultural and districts where there is any kind of trade going on; have you any idea at what age they quit the workhouse for employment?—No, I am not able to state that; it struck me that the children whom I saw in Ireland in the workhouses were very young, as a rule.

5140. *Chairman.*] Are you satisfied with the advantages of the law with regard to settlement in Ireland, to such an extent that you think it would be a very proper thing to introduce into England?—I think that a mere residence, without requiring it for some time, would not be desirable in England.

5141. Would not that work on the whole average of the country fairly enough; if there was no term, and the question was only where the man fell destitute and required relief, would there be any reason why one part of the country would be more crowded with applicants than another?—There are some places which have a peculiar attraction for people, and the result might be that you would have a large number of paupers improperly brought to those particular places. The Metropolis, for instance, attracts a great number of people on account of its being the Metropolis and for various other reasons; and on account of the facilities of communication which other places possess with it, we have a much larger number of persons attracted here now than there were formerly. I am not certain that the abolition of settlement without a test of residence, would not have the effect of attracting people to particular places, which might therefore suffer seriously from the change.

5142. Are there not similar circumstances in eland?—Not to the same extent.

5143. That is a mere matter of degree; they exist?—To a very slight degree.

5144. Sir *R. Anstruther.*] And the same rule plies to all large towns?—Yes.

5145. Aged agricultural labourers are apt to me into the town on feeling themselves unequal work; at least we have had evidence before us that effect: it would not be fair upon a parish, ould it, to make it support the people who in eir old age rather converge towards the town an towards the country?—Well, it is said that a man has been living in a particular parish for e first and best part of his life, where they have d the advantage of his labour, it is only reasonle that the same parish should support him in s old age.

5146. *Chairman.*] Do you find, from your exerience, that aged agricultural labourers do avitate to towns in their old age?—I think ey have gravitated into the towns in their old e, because they were driven there. Before e Union Chargeability Act, it was notorious at they were often driven into the towns.

5147. But that was from an extraneous circumance, not from the natural tendency of things?—It was from the extraneous influences that ere exercised.

5148. Mr. *Miller.*] Now that those circumances are removed do you suppose that the me thing exists?—I should say not; I have eard of several instances in which, since the assing of the Union Chargeability Act, cottages ave been built for agricultural labourers, where reviously a man would have had to reside in a own some miles off, and walk a long distance to is work every morning.

5149. *Chairman.*] How do you find that the ifference in respect of the law of settlement perates as between England and Ireland?—In ngland we have the right of sending back to reland an Irish pauper who has not resided for a ear in any particular union without receiving elief; but in Ireland they have no such means f sending back any English person who goes here. But there are so few English persons ttracted to Ireland that a similar law would robably prove inoperative for that reason.

5150. Where have you a right to remove them o from England; to what union, parish, or elecoral division?—You send them to the union in which they were born, or last resided for three years.

5151. Therefore, for the purpose of removal, birth settlement exists in Ireland?—Yes, to that extent.

5152. Do you find that they come back?—Yes, they often come back to England.

5153. You are aware that we in Scotland find that they come back almost sooner than the person who accompanied them across?—I was not aware of that fact, but I can imagine it. In England, before the law of 1863 was passed, the obligation did not extend further than removing them to the seaport in Ireland nearest to the union of their ultimate destination.

5154. I presume that there is no great inconvenience felt as to the removal from England of paupers to Ireland in consequence of their coming back; is there any large number of such cases?—I believe that in Liverpool a great deal of inconvenience has been experienced. I am not prepared to speak of any other place specially. From other places the removals to Ireland are comparatively few. There were formerly a great number from London, but there are not so many now, and that may be attributed probably to the legislation, which requires the guardians to be more careful to send them with proper attendance, to the union of their destination, and also to the greater facilities which exist now of acquiring the status of irremovability; because when a man has been here more than a year he becomes irremovable, and as a matter of course a man says that he has been here a year, even if he has only been here six months, and in densely populated localities you cannot disprove his statement.

5155. Practically the law in England comes to be the settlement of the man's residence?—In many cases it does; but there is this distinction between the status of irremovability and settlement. A man may acquire a status of irremovability in one parish by having resided there a year without relief; then he goes into another parish and becomes chargeable before he has been a year there; the law does not enable you, in that case, to send him back to the place where he acquired a status of irremovability, but to the place of his settlement.

5156. Is there any practical inconvenience resulting from that status of irremovability?—No; the law which has conferred this status of irremovability, first of all required that the person should be resident five years without relief; then it was reduced to three years, and now it is one; so that the chances of removal, as you will observe, have been very much diminished by the alteration.

5157. You think that it has operated beneficially?—Yes.

5158. For the pauper as well as the ratepayer?—It certainly has operated beneficially as regards the pauper. It has in some instances increased the cost of relief, especially since the passing of the Union Chargeability Act, but viewing it on general grounds, I should say that it has been a very great improvement.

5159. Since the passing of the Union Chargeability Act, has the expenditure increased?—Since the Union Chargeability Act passed, there has been an increase of poor law expenditure beyond all doubt, but it would require a great deal of investigation to say whether it was attributable to that circumstance, rather, than to other causes.

5160. Do you think that it is at all attributable to better care of the paupers themselves?—There has been in some cases less disposition to grind paupers down than there was before, unquestionably.

5161. Has there been any tendency to increase the desire of guardians to grant relief, so as to break the period of irremovability?—No, I think not.

5162. I do not know whether you have attended to the constitution of the local board in Ireland; how are the guardians elected there; is it in the same way as in England?—Yes; the board of guardians in Ireland consists, as in England, of elected guardians and of *ex-officio* guardians; but the number of *ex-officio* guardians is limited, according to the Irish law; it must not exceed the number of elected guardians; and when the number is in excess of the number of elected guardians, so many only of the justices who are rated on the highest amount as are equal to the number of elective guardians, are entitled to act as *ex-officio* guardians. That, however, is not the case in England.

Mr. *J. Lambert.*

6 May 1870.

5163. Are the clergymen of any denomination *ex-officio* guardians?—Not in Ireland even if they happen to be magistrates.

5164. The only *ex-officio* members are county magistrates?—Yes.

5165. Is the number of guardians fixed by law in each parish, or does it depend upon the circumstances of the locality, subject to the decision of a central authority?—The number of guardians is fixed entirely by the Poor Law Commissioners; they determine the number of guardians for each electoral division, as the Poor Law Board does in England, for each parish or union.

5166. At their discretion?—Yes; with this exception, that there must be one guardian for each electoral division as in England for each parish. Where the population in England is extremely small (I think the limit is 300), those parishes may be amalgamated for the purpose of electing a guardian.

5167. Mr. *Miller.*] Who are the electors of the guardians?—In Ireland the ratepayers, and they are not only the occupiers, but the owners as well.

5168. Ratepayers to any extent; or is there a minimum?—There is a minimum; under the Irish poor law all occupiers below 4 *l.* are exempted from being rated; the law requires that in all those cases the owners should be rated.

5169. Then every occupier at 4 *l.* and upwards is an elector of guardians?—Yes, if a ratepayer.

5170. Mr. *J. Hamilton.*] On the subject of the paupers being returned from Ireland to England and Scotland, have you ever heard that the unions there pay for the expenses incurred in returning the paupers to England and Scotland?—I have heard some instances of it, but I could not now refer to any case particularly.

5171. If they do, it is illegal, I suppose?—It would be illegal, certainly.

5172. And on complaint to the authorities in Ireland it would be stopped?—I presume it would.

5173. Such a payment would be disallowed?—It would be disallowed, of course, by the auditors; but it would be done by private subscription, I imagine.

5174. *Chairman.*] The law in Ireland is that they cannot remove paupers to England or Scotland?—Yes.

5175. From England and Scotland we can remove them to Ireland, but there is no reciprocity in that respect?—That is so; the Irish boards of guardians are in the same position with regard to an English or Scotch pauper as we are in with regard to a French pauper; namely, that we cannot remove him. At the present time we have a considerable number of pauper lunatics belonging to Germany and France, and various other continental countries, in our lunatic asylums, and we have no power of removing them, and no treaty exists under which they can be repatriated.

5176. With regard to the three kingdoms, do you think that there is any hardship in that state of the law, and that it presses harshly against the Irish that they have no power of removing paupers, while England and Scotland have?—I do not think that it operates hardly in Ireland, because they really would have no people to remove; but the case is different in England and Scotland.

5177. Have you any suggestion to make on the law of removal from this country to Ireland, considering the fact that paupers come back to us?—No; except I think the fewer removals of that kind we have the better.

5178. Then you would incline rather towards extending the principle of the English law and giving facilities to acquire a status of irremovability?—Yes; I think that that is an excellent change in our law, a status of irremovability being equivalent to what some have called an industrial settlement; and I think that by limiting it to a year you avoid some of the objections that I have adverted to with regard to persons being attracted to a particular place, because under this status of irremovability it is necessary that a person should have maintained himself for a certain time in a place before he can claim the benefit of the law.

5179. You are aware, that in Scotland they require five years to acquire an industrial settlement?—I understand that that is so.

5180. Are there many removals as between England and Scotland?—I think not; there have been some, but they are so few that I myself do not remember any particular cases.

Tuesday, 10*th May* 1870.

MEMBERS PRESENT:

Sir Robert Anstruther.	Mr. John Hamilton.
Mr. Armitstead.	Mr. Loch.
Mr. Cameron.	The Lord Advocate.
Sir Edward Colebrooke.	Mr. Mackintosh.
Mr. Craufurd.	Mr. M'Lagan.
Mr. Ellice.	Mr. Miller.
Mr. Crum-Ewing.	Sir Graham Montgomery.
Mr. Orr Ewing.	Mr. Parker.
Mr. Gordon.	Sir David Wedderburn.

EDWARD HENRY JOHN CRAUFURD, Esq., IN THE CHAIR.

Mr. WILLIAM STUART WALKER, called in; and Examined.

Mr. *Walker.* 10 May 1870.

5181. *Chairman.*] You are Chairman of the Board of Supervision?—I am.

5182. When were you appointed to that office?—In March 1868.

5183. You were previously to that secretary to the board, I believe?—Yes, from August 1852 to March 1868.

5184. You succeeded Mr. Smythe as secretary?—Yes.

5185. Have you had any opportunity of reading the evidence that has been laid before the Committee?—Yes, I have.

5186. Are there any matters in that evidence on which you wish to offer any observations to the Committee?—Some statements have been made on which, if the Committee wished an answer to them, I could probably give some information. But I shall be glad to answer any questions which the Committee may have to put to me with reference to any points in the evidence which they think of importance.

5187. We have had from Sir John McNeill a general account of the Board of Supervision, its powers and its procedure; is there anything which you would wish to add to what has been stated by Sir John McNeill with reference to the first head of our inquiry?—I have merely to state my concurrence in the views of Sir John, and my belief that the constitution of the board as it exists at present has been found to work harmoniously, both with regard to their own deliberations, and, I think, with regard to the effect of their constitution upon the country. I may state with reference to the unpaid members that although their attendance has not been as frequent as that of the other members, and could scarcely be expected to be so, I conceive that their being members of the board is of very great value. The provosts of the two largest cities in Scotland have an opportunity of attending the meetings of the board whenever any matters affecting the interest of these large centres of population come before it; and with reference to the two country gentlemen who are on the board, Mr. Smythe and Sir William Gibson Craig, they also are able to give the board information respecting the views of proprietors and country populations; and I would make this additional remark, that the other members of the board who are constant in their attendance derive a great advantage from their being able to consult these gentlemen, the two provosts and the two country members, on any occasion on which they want information or advice; they can approach them as colleagues and ask for their assistance and advice upon matters that arise on which there is any difficulty.

5188. How often do the Provosts of Edinburgh or Glasgow attend the meetings of the board?—The Provost of Edinburgh attends more frequently than the Provost of Glasgow, and of course it is easier for him to do it, but both those gentlemen have very large municipal duties to perform, and regular attendance cannot be expected from them.

5189. Do you see any advantage in members of a board attending to administer the affairs of that board who cannot be conversant with the ordinary course of business of the board?—I think that the advantages which I have referred to are derived from their being on the board. I cannot conceive of any disadvantage or of any harm being done by their being on the board.

5190. It gives a preponderating influence to the particular places which they represent over any other part of the country, does it not?—Well, they are the most important centres of population in Scotland, but to a large extent the interests of the population in these places are identical with the interests of the population in other towns.

5191. Mr. *Gordon.*] Really their attendance is very rarely required, however, on any question?—Very rarely, but we can always request their attendance when we desire to do so. In the earlier years of the board these members did attend more. I suppose latterly they have attended less because they are aware that things are going on smoothly. I have here a note of the attendance of the members of the board from 1845 down to the end of 1869. I will put that in. You will observe that the attendance

Mr. *Walker.*

10 May 1870.

of the provosts was more frequent during the first eight or nine years than it has been latterly.

5192. You are not aware, are you, of any particular questions involving class interests to which they have attended more than the general business of the board, because it was suggested that the provosts of these large places might have peculiar interests?—I did not mean local interests, I meant interests affecting a large portion of the population.

5193. Their attendance has not been induced by a desire to promote any class interests?—No, by no means.

5194. Mr. *M'Lagan.*] Are the notices of the meetings of the board regularly sent round?—Yes, to every member.

5195. And the business to be brought before the meeting stated in those notices?—No.

5196. Would not that be an advantage?—It would be impossible to state it; the arrangement of the business of the board is not completed till the morning of the day of meeting, and the notices are issued several days before in order that members may have sufficient notice.

5197. Mr. *Gordon.*] A great number of matters come before every meeting of the board?—Yes.

5198. Mr. *M'Lagan.*] If there was any special business, would they be informed of it?—If there was any special business on which the board desired their attendance then, of course, special notice would be given of it.

5199. Mr. *Gordon.*] For instance, when a deputation is to be received, they sometimes, I think, send notice of that?—Yes.

5200. But they trust to the general notice on ordinary occasions?—Yes.

5201. Mr. *M'Lagan.*] Have there never been any complaints from those members at a distance, such as the Provost of Glasgow or Mr. Smythe, of any business being transacted in their absence of which they were not aware?—Never.

5202. *Chairman.*] You require a quorum to transact the business?—Yes.

5203. Do you think that there is any use in a quorum, when only one member of that quorum really knows the course of business that is to be dealt with?—I am not aware of any meeting where such has been the case.

5204. We have it in evidence from Mr. Smythe, that he is constantly required to attend to constitute a quorum, and yet he was not able to give us any information on the general course of business, since he ceased to be secretary?—Mr. Smythe is one of the best informed men in Scotland on all matters that come before the board. He is a gentleman who has been trained in the service of the board, and has attended very much to poor law matters in his own district, and when he attends the Board he is very much the reverse of being ignorant of the business that has to be transacted there.

5205. Mr. *Gordon.*] I suppose you have no doubt as to this, that Mr. Smythe has quite sufficient knowledge to dispose of all the business that comes before him when he attends?—Most certainly.

5206. Not only from his knowledge of country matters as a country gentleman, but from his long official connection with the Board of Supervision?—Quite so.

5207. And the business which is at present conducted is of a similar character to that which was conducted when he was secretary?—Precisely the same; he is familiar with all the principles, and with the ordinary practice of the board in the cases which may come up at any meeting.

5208. Mr. *Loch.*] The cases, as regards facts and so on, are laid before him at the meeting from the information which you have?—They are read at the meeting at which he is present.

5209. And he applies the general principles to the facts?—He expresses an opinion as to how the facts should be dealt with.

5210. *Chairman.*] Probably you would derive assistance from the presence of Mr. Smythe, from his long connection with the subject matters that the Board of Supervision has dealt with, and so far as he individually is concerned that assistance may be very valuable and very important; but looking generally to the question of this constitution of the board, do you think that there is any advantage in the management of the matters confided to the board being dealt with by persons who are not constantly attending to the business of the board?—I should answer that question by repeating what I have said before, that in practice the system has been found to work, I think, remarkably well; and I should very much deprecate any unnecessary change which might possibly damage the efficiency of the board.

5211. With regard to the legal portion of the board, we have heard that the sheriffs have imposed upon them a very considerable amount of work; do you not think that there would be some advantage, if instead of having sheriffs to attend to the business who have other occupations to take them away necessarily for a part of the year, you had a well-paid and competent legal assessor to sit at the board, who should give his whole time and attention to the business of the board; and I may call your attention to the suggestions relating to this matter, which have been made from various parts of the country, that the Board of Supervision should be constituted a court of arbitration in all matters of legal disputes between parishes?—I have observed that suggestion; with reference to the proposed substitution of a legal assessor for the the three sheriffs, I should think it almost impracticable without a very great loss of working power, irrespective of numbers, because a legal assessor who is to take the place of these three sheriffs would require to be a lawyer of eminence, and no lawyer of eminence would accept such an appointment without a very large salary, much larger than I apprehend any Committee, or the House of Commons, would be disposed to give him; in fact he would require the salary of a judge. The sheriffs of these three counties of Perth, Ross, and Renfrew, are men of large experience at the Bar, generally in considerable practice; they are men almost certain to be judges, because they are men of eminence in their profession; and at present we get the advice and assistance of these three men for a very small remuneration, whereas if any one member of the Bar were appointed to do heavy work, such as you refer to, it would take him out of his profession, and a large salary would be necessary.

5212. But supposing a case should occur, which is not at all improbable, of a very considerable curtailment of the sheriff's power, if not the total abolition of the present system of sheriff's substitute, you do not mean to say that there are not plenty of able lawyers in Edinburgh whose services

ces could be obtained by the Board of Super- n at an adequate salary?—Do you mean members of the bar, situated as the three iffs are at present?

13. Whether three or less than three, would t then become necessary to make a modifica- in the present arrangement?—One of the ntages, I apprehend, in the minds of the ers of the Act of 1845 in naming these three ffs as *ex officio* members of the Board of Super- n was to secure that we should always have e board legal advisers of very considerable ence in their profession.

14. But then, I presume that if a change rred such as I have indicated, or a modifica- occurred in the power of the sheriffs, pro- y you would require to search for other ons to fulfil these duties; you would have to e to something like a legal assessor or legal ssors to assist the board in its legal business? there are no sheriffs, and lawyers are neces- at the board, one or two or three lawyers t be selected who are not sheriffs, of course.

215. I suppose you are not prepared to state ne Committee that you think that the remu- ation of these sheriffs is adequate, considering work that they do, and the position they hold he Bar?—Most certainly not.

216. Irrespective of the question of pay, do you think that sufficient legal assistance d be obtained and more satisfactorily, if you it from gentlemen who would give up the le of their time to the business of the board? very much doubt that, because one advantage having those three sheriffs is, that we have at board, gentlemen who are in daily practice in r profession, and are kept up to the changes he law, and the changes of views upon legal nts by being still in the practice of their pro- ion. If one man were taken out of his fession you would lose that advantage, which ook upon as of very great importance.

217. Do you see any objection to the sugges- n which has been made to the Committee of stituting this Board of Supervision a board of itration in all legal matters relating to the poor ?—The Committee are probably aware that at sent, and ever since the board was instituted, ood deal of arbitration work, and also work in shape of giving legal opinions, has been done the secretary of the board; it is no part of his cial duty, but it was Mr. Smythe's practice, d it was understood both when I was appointed retary and when Mr. Skelton was appointed retary, that we were to continue that practice, ich was found very useful. Those are cases which either parishes ask advice as to what y should do, or two or more parishes agree to er their dispute to the secretary of the Board Supervision for arbitration; but I apprehend at you refer to a compulsory system.

5218. To a system which would constitute the ard a court for poor law cases?—I think that ere are very strong objections to that; I do not ink that it would result in a diminution of the pense as expected. I am very strongly of inion that no judge can safely decide a case thout hearing it properly argued. That would one cause of expense that it would not be safe r the Board of Supervision to decide those cases thout hearing them argued by counsel; then th reference to all cases in which there is dis- te with regard to facts, the proof would have be taken just in the same manner as at pre- sent, in the country where the witnesses are, or the witnesses would have to attend in Edinburgh to give evidence. Therefore, I do not think that the benefit, as regards expense, would be obtained that is expected. But besides that, there are, I think, some serious objections to such a course as has been proposed; in the first place, I think that a court of law ought to have its decisions reported and made public, and all the safeguards that are adopted in courts of law maintained. And in dealing with these poor law cases we should necessarily come to deal with some questions which I should think it very unadvisable to submit to any court such as is proposed. Questions of marriage, and questions of legitimacy, constantly arise in dealing with these poor law cases; and I should not think such a court a competent court to decide those questions; and I think it would be very probable (of course their decision would not be a direct decision upon a question of legitimacy or a question of marriage) that the result which they came to on the facts might be the reverse of the result come to in a court of law when the question of status was properly tried. I think that it would bring the Board of Supervision into collision with the courts.

5219. But the main points, I presume, which fall under the consideration of the Board of Supervision are, to ascertain whether a party is a proper object of relief, whether he is a proper charge on a particular parish, and also whether the amount of aliment granted him is sufficient; surely, these are points in which a sort of rough justice (if I may call it so) would be more satisfactory than any nicely balanced decision of the court of session, or of any other court of law which costs a great deal of money?—I thought that you referred alone to questions of settlement in the question which you put to me.

5220. I mentioned it as included; the Board of Supervision being particularly cognisant of all these questions, and being a sort of special court where all the facts relating to these questions would be in constant and daily consideration, would surely be a better court to deal with them than another court which is encumbered with a great deal of other matter which causes delay and creates expense?—That, of course, is a matter of opinion; but there are three points; there is the question of whether a person is a proper object of relief; that is a question of law as well as of fact, and I think it can be much better investigated, both more accurately and more economically, in the country by the sheriff than by the Board of Supervision in Edinburgh. Then there is the question of settlement to which I referred alone in my previous answer, for I understood your question to refer to it only. Then there is the question of adequate relief; that is a question of fact alone; there is no law in it at all, it is a mere question of fact, whether the means of a party are sufficiently supplemented by the addition given by the parish; and the whole of this last class of cases are substantially decided by the Board of Supervision at present.

5221. But the court of session may be called upon to decide the very momentous question, whether a particular pauper is entitled to 1*s.* or to 1*s.* 6*d.* allowance?—The experience since 1845 is the best answer to that; the total number of complaints of inadequate relief which have been before the Board of Supervision since 1845, I think, is somewhere above 14,000; but of that total number of cases of complaint of inadequate relief

Mr. *Walker.*

10 May 1870.

which have been before the board since 1845, the board have only issued 30 certificates, or minutes, entitling the party to go to the court of session. In no one case has there been an action in the court of session. In one instance, I believe, a summons was raised, but it went no further; so that it does, I think, as I said before, substantially amount to a decision of the cases by the Board of Supervision. There has been no expense incurred by litigation in the court of session.

5222. Then there could be no objection to making it as a matter of law the duty of the board to decide upon that question ultimately, can there?—I think that there is this advantage in its remaining as it is at present, that there is a right of appeal against the decision of the Board of Supervision, and so there is a check upon the proceedings of the board; and, as a member of the board, I should be sorry that there should be no possibility of putting me right if I went wrong.

5223. Mr. *Gordon.*] I believe also that the decisions of the Board of Supervision proceed not upon sworn evidence, but upon the mere statements of the parties themselves?—Just so.

5224. If you were acting as a court, you would find it necessary to put the witnesses upon oath, and the result would be considerable expense?—Considerable expense and considerable delay.

5225. Whereas, if the parties are dissatisfied with your decision founded upon statements admitted by the parochial board and by the claimant, then they have the power of going to the court of session, and having the question determined upon sworn evidence?—Just so, and I think that there is great advantage in that being the case; advantage to the board as well as to the administration of the law that there should exist some right of appeal.

5226. *Chairman.*] But the practical result is that the Board of Supervision are masters of the situation, because very few of the parochial boards would venture to go to the court of session, however strongly they might feel against the decision of the Board of Supervision, and, in fact, they would rather order the aliment than incur the expense of going to the court of session?—I speak, of course, with reference to all this from my experience long before I became a member of the board, and I may speak the more freely, having been so long not a member but a servant of the board; and I would beg to mention this, that whenever the board think that a case is one in which the parish ought to give way and give a larger allowance, and the parish refuses, after several communications, and it becomes likely that a minute will be necessary, the board, in all such cases, then look back at the whole matter, and very carefully consider it; they are very averse to take that step unless in a case that appears to them a strong one. I think that one reason (it is human nature) for that cautious mode of procedure towards the end of a case that seems tending towards the court of session, is the knowledge that the case may go there, and the judgment of the board brought under review.

5227. Coming then to the question which you seem to say it is of the utmost importance not to put on the Board of Supervision, namely, the decision of the legal right to relief, you are aware of the evidence which Sheriff Fraser has given disapproving of the sheriff's jurisdiction?—Yes, I am aware of it; but I do not think that most of the witnesses who have appeared before th Committee have taken that line. I do not thi it would be right, and I do not think it would safe, to give the pauper no right of appeal. Th I believe is the case in England, but it does n appear to me to be a right thing; and I do n see any better or easier mode of appeal than t one which exists at present.

5228. The views laid before the Committ by Sheriff Fraser are supported by a great mar witnesses from various parts of the country, i dicating that the jurisdiction of the sheriff is n in their opinion, satisfactorily exercised, that h very often has not the means of arriving at conclusion, and is often led away by a stateme that he has no means of verifying; what your view on that?—I would remark upon tha that I think the present system is not so goo as might be. At present, under the term of the section, the sheriff is compelled, if h thinks that the *ex parte* case stated by the ap plicant is a good one, to give an interim orde of relief. The great ground of complaint believe to arise from that portion of the enact ment. The Board of Supervision very early after the passing of the Act, endeavoured t remedy that by requiring all inspectors of poo when they refused relief, to give to the applica a certificate of refusal stating the grounds upo which the refusal was made; and we intimated t the sheriffs that we had done so; and some of th sheriffs have very carefully asked the pauper fo this document. But it is obvious that in all case where the certificate of refusal would bear on th face of it some very disagreeable fact in the pau per's case, the pauper does not present it to th sheriff; he destroys it; many of them will no take it from the inspector. I think that th law in that section of the statute might b amended by making it the statutory duty o the inspector to give this certificate of re fusal, and limiting the right of appeal on th paupers' side to those cases in which, along with their application to the sheriff, they present th certificate of refusal. The sheriff then would have both sides of the story before him when the case first came to him. And perhaps it might be advisable to alter the word "shall" with re ference to an interim order of relief into "may if he thinks fit." There may be urgent cases in which an interim order of relief is necessary, bu at present the sheriff holds himself compelled to give it unless upon the statement of the party himself, he sees that he has no case. Of course that puts the sheriff under a very great disadvantage.

5229. Would it not be throwing a very disagreeable duty upon the sheriff, if you made that permissive, or to which as long as it is compulsory he has the law to go by?—No, I do not think so.

5230. Mr. *Ellice.*] Would it not be better to make the granting of an interim order by the sheriff depend upon the pauper presenting to him the certificate of the reasons of refusal stated by the inspector?—That was what I intended my suggestion to be. I would beg to mention to the Committee that Mr. Briscoe, an officer of very great experience in the administration of the poor law who was one of the first general superintendents of poor appointed in Scotland, and who had previously been a considerable time in the service of the Poor Law Board in Ireland, in his evidence before a Select Committee of the House of Commons,

s, of which Mr. Cardwell was Chairman in
l, on "Poor Relief Ireland," was asked this
stion, "To whom can the poor appeal if they
k they have been unfairly refused relief? *A.*
y can appeal to the sheriff if they have been
sed relief, and to the Board of Supervision, if
do not think the relief is adequate. *Q.* But
reland no such power of appeal exists? *A.* No.
Would you think it desirable" (I think this
reat importance as giving you the views of an
erienced Irish poor law officer dealing with
ew system) "that there should be a mode
ppeal from boards of guardians? *A.* I think
e ought to be. *Q.* Have you any suggestion
make to the Committee for carrying that
ion out into practice? *A.* No, but I think it
ks well in Scotland, and I think it would work
in Ireland."

231. *Chairman.*] You probably have not seen
evidence that was laid before us on the Irish
r law, at the last meeting, by Mr. Lambert?
o.

232. With regard to the jurisdiction of the
riff, the fact is now that there is a sort of
artite jurisdiction. One subject is dealt with
he sheriff, and another by the Board of Super-
n; the sheriff decides the legal right, and
Board of Supervision the quantum of aliment;
there is a third power, the court of session
he back ground, to which an appeal can go,
er from the legal decision of the sheriff or
the decision of the board on the quantum?
es.

233. Do not you think that that is a compli-
d arrangement, and that there would be con-
rable advantage in uniting all these points
er the jurisdiction of one central authority?
think it is only complicated, from the fact
t it is divided. I think that the operation of
portion of it is quite simple. I do not see
advantage in making the alteration.

234. Then with regard to the expense, to take
point you have been referring to last, I have
e Returns of the cost of litigation in applica-
s to the sheriff on the ground of relief having
n refused. These Returns are for 1868 and
9, and I may say were called for by the board
t year and this year, they having observed
t the attention of the Committee had been
ected to the large amount, as it was alleged
he, of law expenses. They called for a Return,
ing in detail under different heads the whole
the law expenses incurred during the last two
rs. In 1868 the total amount in Scotland,
ich this litigation about relief having been
used cost, was 520 *l.*, in 1869 the total was
6 *l.* Then, with regard to the cost of litigation
th reference to settlement, if the Committee
sh me to go to that also, in 1868, the total of
e law expenses in the annual Returns of the
oard of Supervision was 5,832 *l.* (that is the cor-
cted amount). Of that, the portion which re-
red to litigation and other expenses in questions
settlement amounted only to 2,460 *l.* In 1869
e total of law expenses was 7,089 *l.*, and the
rtion caused by questions of settlement was
453 *l.*

5235. Mr. *Ellice.*] What is the balance chiefly
pended in?—I can give the Committee the
tails under all the different heads. The first is
ttlement to which I just have referred, then
litigation, and other expenses relating to assess-
ent;" that is all included in the Board of Super-
sion's Returns.

5236. Is that in the recovery of the assessments?—Assessments that were disputed, very often with railways, and I suppose the charges in recovering arrears, all legal expenses connected with the collection of the rate. In 1868 that amounted to 838 *l.*; in 1869 to 1,297 *l.* Then the third column is litigation with reference to refusals of relief. That I have already stated; in 1868 it amounted to 520 *l.*; in 1869 to 306 *l.* Then there is "litigation in actions against relations and others legally liable for the maintenance of paupers and other expenses connected therewith." In 1868 those expenses amounted to 283 *l.*, and in 1869 to 317 *l.* I wish that were larger; it would be much more to the advantage of the parishes if they looked at the principle that they have to establish, rather than the cost of the individual case that they are undertaking; but they do not prosecute as often as they ought, in consequence of their being deterred by the idea of the expense. Then the next column is "Expended in Prosecutions under the 79th and 80th Sections of the Statute" (that is for desertion, &c.). In 1868 it was 590 *l.*, and in 1869, 206 *l.* Then we find from these special returns that in the total given to us by the inspectors in the annual returns in a good number of parishes, they make an annual payment to a person as a law clerk or law agent from whom they get advice, I suppose, whenever they choose to consult him. In 1868 there was expended under that head 303 *l.*, and in 1869, 236 *l.* Then the cost of conveyancing is the next head. In 1868 it cost 69 *l.*, and in 1869, 129 *l.* Then the next head is "Expenses incurred in Prosecutions under the Vaccination Act." That is altogether, of course, foreign to the relief of the poor; it is a small sum; in 1868 it was 4 *l.* 8 *s.* 5 *d.*, and in 1869, 6 *l.* 4 *s.* 3 *d.* Although this is not properly relief of the poor, under the Vaccination Act, it has to be paid out of the rate raised for the relief of the poor. Then the next column is "Expenses incurred in obtaining Warrants and other Expenses under Lunacy Acts," that is to say, the legal procedure, in order to execute the Lunacy Act. In 1868 that was 97 *l.*, and in 1869, 219 *l.* Then in the 1868 Return the last head is "Amount on Account of General Miscellaneous Business"; that is 665 *l.*; I will explain that immediately. In the Return for 1869 there are two heads. There is first, "Amount on Account of General Miscellaneous Business," amounting to 864 *l.* Then there is "Cost of Litigation other than above specified, amounting to 1,051 *l.*" We found that in a number of the Returns there was litigation which could not be properly placed under any of the preceding heads, and we were obliged to lump them together under this head, "Cost of Litigation other than above specified." Now, with reference to these two last columns, we found that the sums given include, in some instances, expenditure under the Nuisances Removal Act, the Public Health Act, Registration of Births, Marriages, and Deaths Act, cost of books, and in one case, in Haddington, an annual payment to Mr. List for passing vagrants, that is to say, employing the police. I suppose they thought that it was a law charge, but it was, in fact, relief to casual poor; it was a sum placed in Mr. List's hands to keep relieving stations up for them. They included also auditors' fees, cost of indentures, extracting and recording inspectors' bonds of caution, ejecting paupers from rooms

Mr. *Walker.*

10 May 1870.

occupied by them, questions of affiliation, disputed boundary, &c. Now, these two last form the bulk of the head which I last gave, the "Cost of Litigation other than above specified," questions of affiliation and disputed boundaries. There have been one or two cases in which two parishes have disputed as to the boundary within which they were to levy their rate, and that has led to a great deal of expense. So that the result is that, taking 1869, out of the total of upwards of 7,000*l.* said to be law expenses, there is only 2,453*l.* attributable to questions of settlement, and only 306*l.* attributable to the sheriff's jurisdiction in questions of refusal of relief.

5237. *Chairman.*] I presume that those figures of expenditure do not represent the inconvenience of the system, because nobody will go to law who can help it, and they very often submit to what they think, or what may be injustice, rather than incur these expenses; and it is only in cases where they are obliged to take a stand that these expenses arise, and therefore I presume that these figures are no index to the inconvenience of the present system?—I should think that that feeling would operate less with a parochial board in the position of a corporate body (they are not legally a corporation, I am sorry to say) than with individuals. The same thing affects the whole of us. When we have a question upon which we think we are right and our neighbour wrong, we do not always litigate; we consider whether we should not do better to submit to what we think a grievance.

5238. I am pointing to the effect that that state of things has, namely, that rather than litigate they will give way or grant the aliment or accept a charge which they really are not entitled to accept, and thus a pauper has a sort of lever among them which is marked to the detriment of the moral condition of the people?—Well, I think that that must be from an exaggerated notion, or from entire ignorance of the total cost of this litigation. In a sum so large as the total poor rate now is in Scotland, the expenditure of about 2,000*l.*, or 2,500*l.*, a year for the whole of the questions of settlement arising, seems to me with about 100,000 paupers in the year (it was 80,334 on the 14th of May last) to be a very small sum; therefore I do not see how the dread should arise.

5239. Mr. *Ellice.*] It has been stated to us, that the cost in the latter years has decreased, owing to the law of settlement coming to be better understood by previous decisions given since the passing of the Poor Law Act; is that a fact?—I think that there can be no doubt that the law is now settled to so large an extent, that the frequent cause of litigation cannot arise now which did in the earlier years.

5240. Sir *Graham Montgomery.*] If the court of appeal were to be altered by a statute, all the parishes would have to begin all afresh the course of litigation to ascertain the law?—I think that many of them who had lost a case in the court of session, would think it worth while to try it again in the new courts.

5241. Mr. *Ellice.*] You think that it would be absolutely necessary, if these disputed cases of settlement were referred to the Board of Supervision, that the Board of Supervision should hear either evidence or legal argument in support of the two sides?—I think that it would be impossible for them to give a judgment without doing so.

5242. You do not think that the Board Supervision could come to a decision simply written statement of the case on either side? Where the facts are not in dispute, and the takes the shape of an arbitration, both part being willing to accept the arbitrator, of cours could; and it is in that shape that these arbit tions are decided by the secretary of the Board Supervision; but the expensive cases are th where there is a dispute as to the facts.

5243. When there are antagonistic cases, do not think that the board could satisfactor deal with them without hearing arguments? Certainly not.

5244. Sir *D. Wedderburn.*] You spoke of t propriety of the board having the professio assistance of practising lawyers; do you think that it would be also an advantage if y had the professional assistance on the board of practising medical man?—I think not; that is matter upon which I have been called on to fo an opinion before, and the board also; and pe haps it would be better for me to read the rep that I then made. The Royal College of Ph sicians of Edinburgh presented a memorial to Lord Advocate, and I was asked by him to state n views upon it, and I transmitted this memorandu to him, dated the 20th of December 1869: "Th Memorial of the Royal College of Physicians Edinburgh received at the Home Office, on th 29th of May 1869," (it was transmitted to th Lord Advocate by the Home Office), "prays 1st. That one or more medical men should added to the Board of Supervision; and 2nd. Th parochial medical officers should not be liable dismissal without the sanction of the Board Supervision. With regard to the second of the prayers, the present position of the question, a the views of the Board of Supervision upon it, wi probably be best explained by the accompanyin copy of a letter addressed by the board to M Liddell, for the Home Secretary, on 7th Augu 1868, with reference to a similar Memorial fro the North of Scotland Medical Association. any further information is required, I shall b glad to furnish it. The other desire of th memorialists is that one or more medical me should be added to the Board of Supervisio I am very strongly of opinion that such an a dition is both unnecessary and inexpedient. is true that the board have frequently to conside questions more or less of a medical nature in th administration of the poor law, in connectio with the sanitary measures, and under the Va cination Act. But it is a mistake to suppose tha these duties of the board are of recent origin. (That had been stated in the memorial.) "Th board was instituted in 1845 and they have there fore had, as regards poor law administration, a experience of 24 years. In sanitary matter they have acted since 1849, under the Nuisanc Removal Acts of that year and 1856, and wit enlarged powers, under the Public Health (Scot land) Act, 1867. The Scotch Vaccination Ac was passed in 1863, but the board have had t discharge duties with reference to vaccinatio ever since 1848, when the Parliamentary gra in aid of medical relief was first voted. No diffi culty has ever been found to arise in the dis charge of any of these duties. The board re ceive medical testimony whenever it is tendered and they call for reports and medical certificate from the parochial medical officers in all cases i which the opinion of medical men is required; an

cases of difficulty or disputed opinion they obtain ditional assistance from medical gentlemen of inence selected by themselves. Both the Poor w Acts and the Public Health Act empower e board to appoint medical practitioners as mmissioners to conduct special inquiries and to port to the board, and this power has been ercised whenever an occasion seemed to call for " Then it goes on to specify some instances in hich they have taken that assistance. " Thus, framing the dietary for poorhouses, the opinions Professor Christison, and the late Professor lison, and Dr. Davidson were obtained. At e request of the board, the Royal College of ysicians of Edinburgh drew up, for their infor- tion, a set of suggestions relating to cholera d its prevention and treatment. Dr. Little- n has been repeatedly employed with reference sanitary measures; Dr. Douglas Maclagan d others have from time to time been consulted on various subjects, and the Vaccine Institution der the charge of the board is superintended Dr. William Husband. I am not aware that e results of this course of practice have been satisfactory to the public. They have never en so represented to the board by any of the rsons interested; and the board have thereby tained, at a. very small annual cost, all the edical information which appeared to be required the public service. The economy of the esent system is unquestionable. The constant rvices at the board, of medical men of sufficient putation to make their opinions really valuable uld only be obtained by offering to them large laries. The proposal, however, appears to me be not only needless, but also objectionable in inciple. In the class of questions for the de- sion of which the board requires medical infor- ation, and in the decision of which the Royal ollege of Physicians of Edinburgh desire that e board should be aided by medical members, e functions of the board are truly judicial. hey have to come to a determination upon, nd apply the law to, the facts laid before em. Medical members of the board would cessarily be in the position of being both wit- sses and judges in all medical questions, hereas at present the medical evidence laid fore the board is quite external to the board it- lf. I apprehend, moreover, that the change pro- sed would not be satisfactory in its results to e public, perhaps not even so to the medical ofession. It would invariably be assumed that e board's decisions upon medical questions ema- ated from the medical members, and persons issatisfied with those decisions would be very t to attribute them to professional or personal rejudice. Whether, for instance, a parochial edical officer charged with a failure of duty ere dismissed or upheld by the board, both e parochial board and the medical officer ould probably believe that the decision was in- igated by the medical members. I am satisfied at if medical members sat at this board, neither arochial boards nor other interested persons ould as readily acquiesce in the justice of the oard's decisions in such questions as they have itherto done. The instances cited by the Royal ollege of Physicians, in which they state that edical men have been benefically employed in ublic departments, are the Lunacy Commission and he English Poor Law Board. It seems unneces- ary to advert to the case of the Lunacy Com- nission, as the Board of Supervision have no functions relating to lunatics to discharge. With regard to the Poor Law Board (and, it may be added, the Privy Council, as administering the laws relating to public health in England), the medical men employed are not members of the governing board, but merely salaried officers who conduct inquiries and report to the board. But there does not appear to me to be at present sufficient work of a medical kind in Scotland, to justify the appointment of such an officer in connection with the Board of Supervision." That was the reply which was sent to the Home Secretary, through the Lord Advocate, by me, on behalf of the board. And I merely add further that the demand appears to me to be very much of the same kind as if it were sought to place a member of the medical profession on the bench of the Supreme Court, whenever a question in which medical science was concerned was to be decided. I think the representation of medical opinion on the Board of Supervision is as little needed as it is in the Court of Session, or the Court of Chancery.

5245. *Chairman.*] Would not those arguments apply equally to a board like the Board of Lunacy, which has on it medical members?—The question of lunacy is a very special one, and I would not wish to express any very confident opinion about it. Whether the Board of Lunacy is constituted in the most satisfactory way or not, is not a matter on which I think that I am called upon to form any opinion.

5246. I am not wishing to elicit any opinion on that point from you; but I wish to know whether, *de facto*, in practice any such inconveniences as are pointed out in the letter which you have just read have arisen in the management of the Lunacy Board, namely, jealousy from there being a medical man at the board, and the belief that if any particular course is taken it must be made at the instigation of the medical man on the board?—There they know that it is, because the two acting commissioners are both medical men.

5247. Mr. *Orr Ewing.*] But would they not know it in your case also if you had medical men on your board?—They would.

5248. Mr. *Loch.*] Is not the distinction this; that in the case of the Lunacy Board they have a medical question from beginning to end to deal with, whereas in your case the medical question is incidental only?—Yes.

5249. *Chairman.*] But the question of lunacy comes within your ken, so to speak, to a certain extent, in the case of pauper lunatics?—Nominally, but not actually. The whole charge of pauper lunatics devolves on the Board of Lunacy.

5250. But they have to ascertain whether a particular pauper is a lunatic, and that is done by your officers for them?—No; it is done by medical evidence transmitted to the Board of Lunacy and not to the Board of Supervision.

5251. We have it in evidence that the inspector reports these cases to the Board of Lunacy. Is not that the fact?—The inspector reports the pauper lunatics to the Board of Lunacy, they being the body charged with the care of them.

5252. Mr. *M'Lagan.*] When you find it necessary to take the advice of a medical man in the way that you have mentioned, do you give him a fee?—Yes; he is paid for that as for a public duty. I would make this additional remark upon this subject: as you would see

Mr. *Walker.*

10 May 1870.

from the memorandum which I read, we have always had, whenever we required it, the advice of the most eminent men in the country. These men would not have become members of the board; and if we had had medical members of the board it would probably have been a delicate matter to refer the question to anyone else. The dietary of our poorhouses, for instance, is a delicate and difficult question, but it was settled by three of the most eminent physicians in Scotland, and therefore the board had entire confidence in it.

5253. And you have never had occasion to alter your practice founded upon their opinion?—Not on the principle of the dietary.

5254. *Chairman.*] But do you not think that there would be an advantage in doing away with the sort of double jurisdiction which exists in regard to pauper lunatics, by having a medical element at the Board of Supervision which should have cognisance of these matters under the Board of Supervision?—I should be very averse to see any experiment tried which would run the risk of endangering the administration of the poor law. As a mere matter of convenience, the course suggested might be advantageous. As a matter of administration in the poor law, I am very strongly of opinion that it would be disadvantageous; and I think that if I even spoke less strongly than that, and said that there was only a risk of damaging the administration of the poor law, that question has become so large and so difficult, and so momentous a one for the country, that anything that would imperil the due administration of the law, and the mutual confidence between the local bodies and the central board, would be extremely injudicious.

5255. In what way would that mutual confidence be disturbed by the suggestion which I make?—I refer to the objections which I stated to having medical members on the board; that I understood to be your question.

5256. But in regard to questions of lunacy, you seem to admit that there is something special in lunacy which makes it desirable that the board that has charge of lunatics should have a medical element upon it?—I do not express any opinion, one way or the other, upon that. Medical inquiry there must be.

5257. But I presume that with regard to lunacy, just like any other disease, it would be quite competent for a judicial board to deal with it having the means of getting sufficient evidence to deal properly with the subject?—Yes.

5258. There would be no difficulty, therefore, in constituting the Board of Supervision a judicial body, having added to it medical means of inspection without ever having added to it a medical member of the board?—Do I rightly understand you to refer to all lunatics, paupers or not?

5259. That might arise from it, but I asked with reference to pauper lunatics?—With reference to pauper lunatics, you are aware, of course, that at one time the Board of Supervision had the charge of them. The condition of the lunatics was extremely defective at that time, partly arising from the insufficient machinery provided for their supervision, and partly, and to a still greater extent, from the inadequacy of the asylum accommodation in which to place them. Of course the charge of pauper lunatics having been at one time under the Board of Supervision, it could be so placed again: but with reference to those lunatics not paupers, I should think it most undesirable that the Board of Supervision should have any charge of them. It is a totally different matter, quite alien to their duty, and it is one of those subjects on which people's feelings are naturally very acute and averse to anything like publicity. It is necessarily a very unpopular duty, and I should not like to see the Board of Supervision charged with any function which would probably render them unpopular and diminish their influence in the proper sphere of their duty.

5260. How would the question of publicity arise more under the Board of Supervision than under the Board of Lunacy?—It does arise with the Board of Lunacy, and they are unpopular. I mean that the duty which they have to perform is not a popular one. It is the nature of the duty that I refer to; I do not make any reflection on the Board of Lunacy.

5261. But I do not presume that the duties of the Board of Supervision are particularly popular, at any rate with the ratepayers; is there any great difference between the subject-matter of your jurisdiction and that of the Board of Lunacy; you have both of you to deal with necessary evils, have you not?—There is necessarily more interference and more compulsory power in the other board than we have.

5262. Mr. *Ellice.*] Do you suggest by your answers, that in case of a change there should be two sets of inspectors of lunacy, one attached to the Board of Supervision for the pauper lunatics, and another, irrespective of the Board of Supervision, for general lunacy?—I did not intend to make any suggestion; I merely mentioned that at one time the Board of Supervision had charge of pauper lunatics, and of course it would be possible to give that duty to them again without changing their position; but I did not mean to make it as a suggestion that it should be done.

5263. But that would be the practical effect, that if the pauper lunatics were restored to the Board of Supervision, irrespective of lunacy in general, there must necessarily be two sets of inspectors, one for the Board of Supervision, to look after the pauper lunatics, and another for some body who had the care of general lunatics?—Yes; probably some such arrangement as that would be necessary.

5264. Mr. *Gordon.*] You would require as many inspectors if the two boards were united as they have at present?—Clearly; and I believe it is the case that the Lunacy Board's staff of inspection is too weak already.

5265. *Chairman.*] Although it makes use of your own officers?—No; I refer to the medical inspectors; the distances are so great; I mean with reference chiefly to lunatics that are boarded out. It is only during a portion of the year that they can travel, and I believe that they have a great deal of hard work in order to get through it; and it would be beneficial if there were a larger number of officers, so as to visit the cases more frequently.

5266. At present, your own officers are being employed by the Board of Lunacy, although they have no jurisdiction over them; for instance, the Lunacy Board depend upon the parochial inspector of poor for information as to the lunatic?—That is to say, the statute directs the inspector to transmit a return of every pauper lunatic to the Board of Lunacy.

5267. Then the parochial medical officers have to sign a certificate of lunacy, which is submitted to

the sheriff before the removal of a lunatic to an ylum? — The parochial medical officers, of rse, are charged with the care of all the sick r, whether the disease is bodily or mental.

5268. But in these cases they act for the Board Lunacy, though they are officers under your isdiction?—They act for the parochial board.

5269. The parochial board has two masters to k to in two different cases; the Board of Super- ion in regard to the sane paupers, and the ard of Lunacy in regard to the insane ones?— s.

5270. In that way, their jurisdiction is mixed, l if so, I cannot see why it should not depend on one central authority?—There does not ap- r to me to be any mixture of jurisdiction; there a distinct line of separation: in one set of cases jurisdiction is entirely with one board, and in other set of cases entirely with the other rd.

5271. Mr. *J. Hamilton.*] When a lunatic rd is added to a poorhouse, that lunatic ward under the control of the Board of Lunacy?— s.

5272. And the rest of the poorhouse is under control of the Board of Supervision? — s.

5273. Mr. *Ellice.*] As far as I understand the tter, the case is this, that the fact of a man ng a lunatic is determined by the parochial thorities in the first instance?—Yes.

5274. And that when he is declared under the per action of the statute a lunatic, he is handed r to the charge of the lunacy authorities, and re ends the jurisdiction of the parochial autho- ies?—Yes.

5275. There is a clear line between the two thorities, where the one commences, and where nds, and the other begins?—Yes.

5276. *Chairman.*] Still the officers of the ard of Supervision are used by the Lunacy ard; the Lunacy Board employ the medical icer of the Poor Law Board to visit the lunatic rds in poorhouses?—The Lunacy Board do not. e parochial board have their own medical icer.

5277. Mr. *Orr Ewing.*] But the Board of nacy also inspect the lunacy wards?—Yes, en- ely; the Board of Supervision never look at m.

5278. Have you not two different bodies in- ecting the same wards?—No, the Board of pervision never inspect the lunatic wards; we ve no jurisdiction over them.

5279. Is it not the medical officer for the parish o inspects them?—There is a medical officer the poorhouse.

5280. And he reports to the Board of Super- sion?—No, not with regard to lunatics.

5281. *Chairman.*] I gathered from the evi- nce given by the chairman of the Board of nacy before the commission which lately sat in otland, that it was as I have indicated. Sir hn Don Wauchope was asked a question, 1626, Am I correct then in gathering from your swer, that the Board of Lunacy has a medical ficer paid by the Board of Lunacy, or at all ents independent of the parish, in each com- nation of parishes in which there is a poor- use?" and he replied "No; the doctor who sits the ordinary patients also visits the lunatics. e have nothing to do with the appointment of e medical attendant of poorhouses." Then the llowing question is, "The medical attendant of poorhouses does inspect lunatics in the lunatic wards, and sends a report of them to the Board of Lunacy?" and he replies "Yes; he writes down in a book his report, and that report is examined when the Deputy Commissioner or Commissioner visits. The lunatic wards of poorhouses are visited by Commissioners, as well as asylums," and so on. So that the medical officer is an officer under the jurisdiction of the Board of Supervision, but he is employed by the Board of Lunacy for their purpose?—In a special case there may be a separate officer for the lunatics, but as a general rule, what Sir John Don Wauchope stated is quite correct, that the medical officer of the poorhouse takes charge of the lunatic inmates as well as of the sane inmates, and either the Lunacy Act or the regulations of the board of lunacy require that in all cases the lunatic paupers shall be visited four times a year, and a report made in a certain form by the parochial officer, not by an officer of the Board of Lunacy; these reports are open to the inspection of the board of lunacy. This takes place with regard to the pauper lunatics who are boarded in private families with peasants or relatives; they are visited four times a year by the parochial medical officer, and his reports of the results of these visits are transmitted to the Board of Lunacy; but he is not an officer of the Board of Lunacy, but an officer of the parish doing parochial duty.

5282. I presume that the question of aliment in these cases falls not under your jurisdiction, but under that of the Board of Lunacy?—We have never had any case in which it has been questioned. The Lunacy Commissioners make a recommendation, which I imagine in all cases is acceded to; you will observe that the power of the Board of Lunacy with reference to lunatics is very great. If the medical officer on his visit finds a pauper lunatic living in a private house ill cared for, and requires that the allowance shall be doubled, say, if the parish refuses to do it, the general Board of Lunacy may order that lunatic into an asylum. They have the power of disposing of the lunatic; and therefore it is much better for the parish to give, and they always do give, an increased allowance upon the suggestion of the lunacy inspector, rather than run the risk of the expense being trebled or quadrupled.

5283. Mr. *Ellice.*] And these are a special class of lunatics, being harmless and incurable lunatics?—Just so.

5284. Sir *Graham Montgomery.*] As far as you have observed, you do not think that any conflict of jurisdiction exists to any extent between the two boards?—None whatever. I was asked that question by Lord Camperdown in the Treasury inquiry, and I gave my answer generally. But he requested me to look up (what I had not done) the number of cases in which there had been any questions between the two boards, I mean with reference to individual paupers. I may mention that the only questions on which we have any correspondence with them are questions of this kind: the Lunacy Assistant Commissioner sees a pauper who, as he thinks, is a lunatic. The medical officer of the parish, who knows him, thinks that he is not, and will not grant a certificate of lunacy. They send information of that case to us, in order that we may take charge of the person, being not under their charge, but under ours, that person being declared not to be insane. I mentioned in my evidence on the Treasury inquiry the number of those

Mr. *Walker.*

10 May 1870.

those cases. The smallness of it surprised me. During the years 1867, 1868, 1869, the Board of Lunacy sent us five such cases. In four of these cases the paupers were certified not to be lunatics, and in one case the pauper was ultimately certified to be a lunatic. That arose from our calling for two additional certificates, and it ended in the man being admitted to be a lunatic.

5285. In your opinion, no such difference of opinion exists between the two boards as to make it desirable to amalgamate them?—None whatever. I do not understand how the idea of double jurisdiction or collision can have arisen; there is neither, in fact.

5286. Mr. *Orr Ewing.*] Do you think that it would impair the usefulness of the Board of Supervision if the Board of Lunacy were combined with it?—I think so. I think that it would not be an advantage to have medical men sitting at the Board of Supervision; and I think that great hazard would be run if the Board of Supervision were charged with the care of lunatics who are not paupers.

5287. You see little prospect of saving any money by the combination, because I suppose it would be necessary to have the same officials as you have at present to do the work?—Yes.

5288. The chairman of the board of lunacy is an unpaid chairman?—Yes.

5289. Mr. *Ellice.*] Have you seen the evidence given at our last sitting by Sheriff Barclay?—I have seen a part of it.

5290. He suggested that advantage would arise from the union of the two boards, and from having medical members on the Board of Supervision in this respect; that the medical questions in dispute as to the condition of paupers might be more satisfactorily dealt with by the Board of Supervision having such medical officers attached to it as members of the board; what have you to say on that?—I differ from Dr. Barclay on that point.

5291. I suppose that you would make the appointment of a medical officer in the parishes permanent, subject to the decision of the Board of Supervision, in the same way that inspectors are permanent?—There are some advantages in that course; on the whole, I think it would be advantageous, but I have had very great difficulty in making up my mind on the subject. The medical officers are, no doubt, at present very much dissatisfied with their position, and in some respects I do not think that their position is a proper one; I think that their being called on, for a certain fixed salary, to supply whatever amount of medicine may be required during the year is a mistake. With reference to the tenure of their office, on the one hand their complaint is perfectly well founded, that they are sometimes dismissed, from caprice or from other reasons not very pertinent to the question, when they have been faithfully discharging their duty; but, on the other hand, there would be considerable risk of their being too liberal, I think, in their orders of cordials, if the office were made permanent. We have a great number of complaints of that kind as it is; it is a most difficult thing to decide, and I am not very anxious that the Board of Supervision should have to decide such questions as arise when it is alleged that a medical officer has misconducted himself by being too profuse and extravagant in ordering cordials and diet; but, on the whole, perhaps it would be better that their tenure of office should be made more permanent than it is.

5292. What compulsion has the Board of Supervision over the parishes with regard to the appointment, in the first place, and the retaining, in the second place, of medical officers, or with regard to their mode and amount of payment?—None whatever; the parochial boards are not under any obligation to appoint a salaried medical officer at all. It is only under the conditions of the medical relief grant that parishes agree to appoint a salaried medical officer, in return for a share of the grant; it is a contract between the Government and the parish.

5293. Irrespective of the question of the grant, under what legal obligation is the parish to appoint a medical officer resident in the district?—They are under no obligation to appoint a medical officer.

5294. The Board of Supervision have no power, I understand you, to compel them to appoint one?—No; they were recommended by the board early after the passing of the Act to do so, and one parish actually refused to appoint a medical officer, on the ground that they were sure that it would be very much to the detriment of the sick poor to have a medical officer.

5295. Can you suggest any alteration of the law that would be beneficial in that respect?—Yes; I think that now the time has quite arrived when it would be desirable to make it compulsory upon all parishes to appoint a medical officer; but I think that, along with that, another step in advance should be taken; I think that the medical relief grant should be increased. The object of that grant, of course, is to encourage expenditure, and not to check it. At the time that the sum of 10,000 *l.* a year was fixed on it, was a matter of very considerable moment to the parishes; now, from the increase of expenditure on medical relief, it has become a matter of very small moment, and it has ceased to be a substantial inducement. The amount of the grant, as compared with England, is so very much smaller than our proper share, that I should be disposed to hope that Parliament would give us a larger amount than we have hitherto had. In England the Government grant for medical officers is 115,000 *l.*; there they pay one-half of the medical officer's salary. In Scotland it does not nearly amount to that. Our total expenditure is upwards of 30,000 *l.*, and the grant is only 10,000 *l.*

5296. *Chairman.*] In England they also pay, I think, half the cost of the medicines?—I have taken these figures from the Estimates for the year 1870–1, and I imagine that it is the total cost of medical relief to the Government. Then I may also remark that in England 36,000 *l.* is voted to schools for pauper children. Now, in Scotland, we have no grant whatever for education for pauper children. The whole of the education of pauper children is paid by the ratepayers, and I have no desire that it should be otherwise. In England they have got district schools where the pauper children are collected together, and I do not think that it would be advisable to introduce that system into Scotland. The children in Scotland go to the ordinary schools of the parish, and are much better provided for than in England. Parliament also gives about 17,000 *l.* a year for auditors in England, and we have nothing under that head. I think that it would be very advantageous if we had an official audit under the direction of the Board of Supervision;

vision; not by our officers, but by auditors, professional men in the different county towns in Scotland, auditing upon an uniform system prescribed by the Board of Supervision; and I think that it would be fair, as there would be an important national object gained, for the Government to pay a portion of that expenditure. But the result of the whole is, that 68,841 *l.* being the estimated sum to be given in aid of medical relief, auditors and schools, under the English Poor Law in England and Wales, and 10,000 *l.* being what we have hitherto got, we should be entitled, according to population, to one-seventh of the English amount of 168,000 *l.*, whereas we do not get one-sixteenth.

5297. Mr. *Miller.*] Do you know the figures in Ireland?—I do not know the figures; they would be very large.

5298. Mr. *Ellice.*] Is there any other alteration which you would suggest with regard to medical appliances, medicines, and so on; if I understand you rightly, the Board of Supervision now have no power to interfere with parishes regarding the supply of medicines; now, what alteration would you propose in regard to that; what additional power would you propose to give the Board of Supervision?—I think that, if there were any changes of the kind to which we have been referring to, indeed, as to almost all the changes, it would be much better to make them by statute than to have them effected through powers vested in the Board of Supervision; and I think that, along with the obligation to appoint a medical officer at a salary, this additional obligation should be enacted, that that salary shall be exclusive of the cost of medicines. I do not think that that would be any hardship, or that there would be any difficulty in working it. The Vaccination Act, which was passed in 1863, contained a clause making it compulsory upon every parochial board to appoint a vaccinator. He is not to be paid by salary under that statute, but by a certain fee for every successful vaccination; but there was no difficulty in carrying it out; and in appointing a vaccinator for every parish in Scotland, not always resident, but the nearest available medical man.

5299. Mr. *John Hamilton.*] At present that grant in aid of medical relief is frequently refused by parishes, from their jealousy of the interference of the Board of Supervision; would you make the acceptance of it compulsory?—I think it is not correct to state that it is frequently refused on that ground; it is in some cases, but it is more frequently refused because another condition is, that a certain fixed expenditure shall be vouched, and they think that, if they go to that expense, they will gain nothing by getting their share of the grant.

5300. And also there is another reason that the medical men can charge bills for medical relief against other parishes, if they do not get that grant from the Board of Supervision, and they cannot, if they get it; therefore, it is the interest of the medical officer not to take the grant from the Board of Supervision?—Yes; I have known instances in which a parochial board who had been receiving the grant, declined to go on any longer with it, and they have done so at the instance of their own medical officers.

5301. You would make those exceptions compulsory in the future?—Yes; that is to say, I would make it compulsory upon them to appoint a medical officer at a fixed salary, and I would distribute the grant over the whole of the medical officers in Scotland.

5302. And make the whole of them subject to the rules of the Board of Supervision?—Yes.

5303. Mr. *Cameron.*] Can you say in how many parishes in Scotland they have appointed no medical officer?—No; I cannot say that.

5304. There must be very few such?—Only a very few. Doctor Bisset stated that it is the case in his parish, Bourtie, in Aberdeenshire, that they have no medical officer.

5305. How do they get on without one?—Very ill indeed; with every case that arises there is always the risk of their grudging to send for the doctor, whereas if they pay him a fixed salary they send for him at once.

5306. Mr. *Orr Ewing.*] Does it seriously affect the mortality of that parish?—I have not noticed that.

5307. Mr. *Gordon.*] Are the allowances to medical officers, in many parishes, very small?—Very small.

5308. Can you mention some case?—I have made a note of the cost of medical relief in Dr. Bisset's parish; it was 1 *l.* 2 *s.* 9 *d.* in the course of the year, or something like that; it was merely nominal. I can give you the salaries of a few, in different kinds of parishes. Taking first, large town parishes; Edinburgh gives from 50 to 100 *l.* salary; they have several medical officers with salaries varying between those amounts; St. Cuthbert's 40 *l.* to 50 *l.*; Glasgow 5 *l.* to 330 *l.*; Govan 5 *l.* to 315 *l.*; Barony 25 *l.* to 250 *l.*; Perth 35 *l.* to 50 *l.*; and Aberdeen 22 *l.* to 45 *l.* Some parishes of considerable size appoint only one medical officer, and of course they give him a considerable salary; other parishes of very nearly the same description, perhaps, appoint three, each with a district assigned to him, and a salary in proportion.

5309. Mr. *Loch.*] In the case of the medical man who gets the 5 *l.* salary, what does he do?—I do not know what his duties may be. Taking the large highland parishes, in the parish of Assynt, in Sutherland, the medical officer's salary is 110 *l.*, but that includes medicines. In Campbeltown, in Argyleshire, it is 100 *l.*, including medicines. In Inverness 45 *l.*; and Stornoway it is 50 *l.*, including medicines. Then taking small rural parishes, of which there are a great number with medical officers whose salaries are extremely small, the duties being very light; in Ecclesmachen, in Linlithgow it is 33 *l.*, including medicines. In Dunsyre, in Lanarkshire, it is 2 *l.* 8 *s.*, including medicines. In Glendevon, in Perthshire, it is 1 *l.* 7 *s.*; and in Manor, in Peebleshire, it is 2 *l.*

5310. *Chairman.*] This is not a measure of the health-state of the parishes, I presume?—No, it is affected by population and distance. The highland parishes find medical relief costly, because the districts are so wide.

5311. Sir *Graham Montgomery.*] In many of these small rural parishes there are no resident paupers because the paupers are resident in a town in the neighbourhood, and that accounts for the small sum, does it not?—I am not aware of any parish in which there is no resident pauper, but some of them have only one, or two, or three paupers.

Mr. *Walker.*

10 May 1870.

5312. Mr. *John Hamilton.*] In one of the parishes that you mentioned I see there are only six paupers altogether?—Yes, the very smallest; but I took them as being extreme cases.

5313. Sir *Graham Mongomery.*] And it is the case that they often have to pay for medical attendance of paupers in other parishes, have they not?—If they are both participating they pay nothing for medical attendance in other parishes, but they pay for medicines supplied. But another of the conditions of the medical relief grant is that the medical officer of a parish shall attend all sick poor in the parish for his salary, without reference to the question of settlement at all.

5314. Mr. *Orr Ewing.*] Do you mean by sick, sick paupers?—Yes.

5315. May there not be in a parish poor people sick that are not paupers, and who will not get medical relief; in England and Ireland, for instance, the law is, or the custom is, that when a working man is attacked by any serious disease, although he has not been a pauper, and has no wish to be a pauper, they have the power of giving a ticket to the medical officer to visit this individual or his family; now, would it not be well for Scotland if our parochial authorities had the same power?—I very much doubt it. I think that the medical profession are extremely liberal and kind, and I very much doubt whether it would be any real advantage to these people that they should know that the medical relief was to be paid for by the public. I think that that would be a step in a direction which is dangerous, if not actually wrong.

5316. Do you not think that it is much more dangerous that from the want of proper medical attention that some member of a family may die, or the disease be spread through the whole family, because the parish will be at the small expense of not doing what they can to relieve it?—As a mere question of humanity, there can be no doubt whatever that the more one gives to people in distress or poverty the better. But the question whether it should be done by Government, whether it should be made a matter of public administration, is another question.

5317. I quite admit that the medical profession, as a general rule, are most benevolent, but should the country take advantage of their benevolence and not pay them when they are visiting a family who from their circumstances are not likely to pay the debt contracted?—There are many questions regarding the poorer labouring classes in which their material interests are very strongly concerned, but in which it would surely be unwise for the State to step in and interfere. For instance, their house accommodation is often extremely bad, and the overcrowding that results from it is most unfortunate, and that affects health just as much as the want of medical advice; but surely it would not be right or safe for the State to step in and say, "We will provide you with a better house."

5318. But is it not the case that the State has stepped in and compelled that, inasmuch as the number of people allowed to sleep in a house depend on the area of the apartments?—At the individual's own cost; whereas this proposal is to do it at the cost of the public.

5319. Mr. *John Hamilton,*] Is it not the case that the working classes are quite ready enough to lean on the poor law for support without any further inducement to do so?—Yes. I was asked a little while ago with reference to the powers of the board about the appointment of medical officers. Now, there was a communication made by the Home Office to the board in July 1868, and the reply to that, I think, contains the whole state of the law with reference to medical relief.

5320. Mr. *Ellice.*] What is the nature of the commuication which you received from the Home Office?—Mr. Liddell's letter is dated the 15th of July 1868, and he transmitted with it a Memorial to the Home Secretary from the President and members of the North of Scotland Medical Association. These documents were laid before the board; and this was the reply that was transmitted: "I am directed to submit, for the information of Mr. Secretary Hardy, the following observations on the part of the board. The Scotch Poor Law Act (8 & 9 Vict. c. 83) does not confer upon the Board of Supervision any powers relating to the appointment or dismissal of parochial medical officers. It requires parochial boards (Section 69) to provide for medicines, medical attendance, nutritious diet, cordials, and clothing for the poor, in such manner and to such extent as may seem equitable and expedient" (those are the words of the enactment). "But it does not require parochial boards even to appoint salaried medical officers for the purpose of providing the necessary medical relief. When a Parliamentary Grant of 10,000 *l.* per annum, in aid of medical relief in Scotland was first voted, the board drew up (in 1848), with the approval of the Secretary of State for the Home Department, and the sanction of the Lords Commissioners of Her Majesty's Treasury, a set of conditions upon the fulfilment of which parishes should be held entitled to receive a share of the grant; and these conditions are still in force. It was, *inter alia,* stipulated that, in each parish proposing to participate in the grant, a medical officer should be appointed by the parochial board at a fixed salary, and that if any medical officer so appointed should fail or neglect or refuse to perform the duties of his office, or should be found unfit or incompetent to discharge them, the Board of Supervision, by a minute or order, should have power to dismiss him. At present 702 parishes" (there are now 709; but in 1868 there were 702 parishes) "participate in the Parliamentary Grant in aid of medical relief, and 183" (now 176) "do not participate." The exact proportion of the parishes which have medical officers appointed under the Parliamentary Grant is now 709, and the number which have not is 176; so that the Committee will see pretty well the number of parishes that this question affects principally. "In the 702 participating parishes the board have thus acquired the power of dismissing the medical officers for misconduct, but in these, as well as in the non-participating parishes, the parochial boards also possess the power of dismissal, not only for misconduct, but arbitrarily and without cause assigned, provided legal notice is given to the officer that his services are to be dispensed with. It would be competent, however, for the board, with the sanction of the Secretory of State and the Treasury, to alter the conditions annexed to the Parliamentary Grant, so that participation in the grant should in future be accorded

ed to those parishes only which shall agree the power of dismissing their medical officers ld be vested exclusively in the Board of rvision. In the Board's Seventh Annual rt (1852) the following passage occurs: ne of the parochial boards have been in the ice of electing annually the parochial me- officer; but so far as we have had an rtunity of observing the effects of this m, we have reason to believe that they have prejudicial both to the harmony of the chial board and to the interests of the poor. annual election is apt to degenerate into an al contest between rival practitioners, in h the most respectable and worthy are un- ng to engage. Each candidate is supported partisans, in whose estimation professional , or fitness for the office, is not always the iary consideration; and the fact that the ion is only for one year apparently, tends roduce recklessness in the choice.' The d have seen no reason to alter the opinion essed in the above extract; they believe the interests, both of the parochial board of the paupers, would be promoted by ter security being given to the tenure of e of parochial medical officers. The appoint- ts would be more carefully made, and the ical officers, when appointed, would be better to discharge their duties in an independent ner. The board also fear that, under the sent system, instances have occurred in which ical officers have been displaced by parochial rds, either capriciously or in order to make n for less experienced or less worthy practi- ers. That the board have hitherto refrained n proposing to withdraw from participating ishes the power to dismiss their medical ers, is due to considerations of expediency. ey are aware that, in some sections of the mmunity, considerable jealousy exists, upon neral grounds, of any extension of the powers the board, and it has been the policy of the rd, ever since their institution, to avoid, so as they could, all appearance, either of coer- e action, or of the assumption of exclusive ver in matters in which they had not clear tutory authority. They have also been in- nced by the fact that, if the proposed change re made, it would be competent for parishes, the law at present stands, to defeat the object view and altogether to exclude the jurisdiction he board, by declining any longer to claim par- pation in the Parliamentary Grant. The board, eed, anticipate that it would be found that a siderable number of parishes would forego the nt rather than surrender the power of dis- ssal. The pecuniary advantages of the grant not large, the shares of the grant alloted some parishes being under 2 *l.* each, and the gest being about 600 *l.*, viz, in the parish of asgow, where the sum raised by rates is about ,000 *l.*" So that it comes to be a matter of ry small moment to the ratepayers. "There n be no doubt, however, that the object of e Legislature in voting the grant in aid of dical relief, is not only to relieve the rate- yers of a part of the burden laid upon them, t also to improve the supply of medical lief to the poor in Scotland; and if Mr. Sec- tary Hardy is of opinion that the time has me when the Scotch poor law medical officers parishes which participate in the Parlia- entary Grant should be placed on the same

footing as the medical officers of unions in England (where the board understand the sole power of dismissal rests with the Poor Law Board), the Board of Supervision will be prepared to submit for his consideration a revised set of conditions to be annexed to participation in the Parliamentary Grant. But, as has already been indicated, the board do not feel sanguine as to the success of an attempt to alter the position of parochial medical officers without legislative authority, and they would respectfully suggest that the proposed change should be effected by the introduction of a Bill into Parliament. The board would further suggest that if any such change is resolved on, the opportunity should be embraced to require medical officers' salaries to be fixed with reference to attendance only, and not to include (as at present is the case in many parishes), the cost of medicines, and medical and surgical appliances; a species of contract which is highly objectionable and prejudicial." I think that states not my own views only, but those of the board, upon pretty nearly the whole of this matter.

5321. I do not think that you have told us what is the limit of the allowances of the grant to parishes. What is the lowest amount given by a parish that you recognise as sufficient to command aid from the 10,000 *l.*?—When the Parliamentary Grant was first resolved on, the board drew up a scheme of allocation. Mr. Peterkin, I think, assisted in the preparation of it, and probably will give you a more detailed account than I can; but it was partly, if I recollect rightly, calculated upon the area of the parish and partly upon its population; because some of the parishes with a small population and a very extensive area, necessarily required a very considerable expenditure in order to afford sufficient medical relief; and for every parish in Scotland, there was a sum fixed, which was called the minimum, and no parish was allowed to participate, unless it produced proof of having expended that minimum sum at the least in the course of the year.

5322–5. Do you remember what that minimum sum was?—I have not a note of it here.

5326. Mr. *Gordon.*] What proportion does the Government allowance generally bear to the expenditure by parishes in Scotland?—It is not a third. The expenditure on medical relief in 1869, for the year ending the 14th of May, was 33,784 *l.* Out of that Parliament paid 10,000 *l.*; not one-third.

5327. Mr. *Cameron.*] Did I understand you rightly to say that, in your opinion, you would place the medical men under the Board of Supervision?—I think that, on the whole, I have come to that conclusion. It was a subject on which I had the very greatest difficulty in forming a decision satisfactory to my own mind.

5328. Mr. *Ellice.*] Coming to a totally different subject; would you approve of an alteration of the law giving greater power to parishes to erect lodging-houses for the poor?—No; I think that it would be decidedly objectionable.

5329. Do your objections apply to the Highland parishes as well as to Lowland parishes?—To all, where it is a collection of lodging houses; our experience has led us to find that where there is a little colony of paupers created, the moral atmosphere is not healthy, and in some of the lodging-houses which did exist we found vice and

Mr. *Walker.*

10 May 1870.

iniquity of all kinds prevalent, and we were obliged to take strong means to have them shut up. The erection of single cottages is a different matter, if you mean that.

5330. Are you aware of the proceedings that are now going on in Lewes with reference to the erection of lodging-houses?—I have heard of them.

5331. Have they been brought officially to your knowledge?—No, only accidentally within the last day or two, but as I understand it is a private lodging-house; Sir James Matheson is erecting a building of some size at his own cost, and it is not done by the parochial board at all.

5332. You are aware that we have evidence from Kincardineshire and Aberdeenshire, with regard to the visits of your two general superintendents?—But the parish referred to is not in the district of either.

5333. What are the rules or instructions under which those two gentlemen visit parishes?—They are printed in the 12th Annual Report of the Board, at page 126 of the Appendix. The more important part of the instructions is as follows: "3. In the performance of your duties, you will keep in view that the Legislature has imposed upon certain persons in each parish, who form the parochial board, the obligation to administer the laws for the relief and the management of the poor, and that the nomination and the ordinary superintendence of the paid officers is vested in those boards. They are thus primarily responsible for any irregularity or abuse in the administration which may occur in their respective parishes, and it would be a serious error so to interfere with their proceedings, as to exonerate them from that responsibility; you will therefore be careful to avoid even the appearance of a desire or intention to supersede the local administration, in any of its statutory functions. If, however, any illegal or reprehensible practice should prevail in a parish, either as to the administration of out-door relief, the management of the poorhouse, the keeping of the parochial books, or the conduct of the inspector or assistant inspectors, it ought not to escape your observation, and you will not fail to point it out to the parochial board, and to report it without delay to the Board of Supervision. 4. To enable you to acquit yourself of this most important part of your duty, and to obtain full information regarding all matters connected with the administration of the poor laws in your district, you are hereby authorised to be present at the meetings of any of the parochial boards, and to take part in the discussions, but not to vote. You are further authorised to require from any parochial board or inspector of the poor, answers or returns upon any question or matter connected with, or relating to, the relief of the poor; and also, by a summons signed by you, to call before you all such persons as you may consider it necessary to examine upon any such question or matter, and to administer oaths, and to examine upon oath all such persons, and to require and enforce the production upon oath of all books, contracts, agreements, accounts, and writings, or copies thereof, respectively, in anywise relating to any such question or matter; or in lieu of requiring such oath as aforesaid, you may, if you think fit, require any such person to make and subscribe a declaration of the truth of the matters respecting which he or she shall have been or shall be examined, but it is not expedient that you should summon witnesses for any distance exceeding 15 miles from the place of their abode unless when it is urgently demanded by special circumstances. 5. You will direct your particular attention to the manner in which the minutes and records, books and accounts, required by the statute and the rules of the board to be kept in each parish, are actually kept, as well as to the correction of any defects which you may find in the manner of keeping them, and you will require of every inspector strict attention to the rules and the forms issued by the Board of Supervision. If any inspector should fail, after due warning and instruction, to keep his books and accounts in a proper manner, according to the prescribed forms, or should be found incompetent to do so, you will report the circumstances of the case to this board. 6. It is desirable that you should visit each parish in your district, and be present at a meeting of the parochial board at least once in each year; during such visit you will minutely inspect the poorhouse if there be one, examine into the manner in which relief is administered, and the duties of the inspector and assistant inspectors performed. You will ascertain the arrangement for providing medical relief to the poor, and the provision made for the education of pauper children of both sexes, and you will satisfy yourself by personal inspection of the general condition of the paupers, compared with that of the independent labourers in the parish. 7. You will report to the board, immediately after such visit, any matter that may appear to you to deserve their notice, or to require their interference in the parish. In addition to such reports, which will be transmitted successively from the parishes visited, you will forward a short weekly diary of your proceedings, in the form annexed to this letter; and twice a year you will prepare a general report of the state of your district, and especially of that portion of it which you may have visited during the half years ending respectively 31st March and 30th September. The board will expect to receive the half-yearly report of the 1st April, before the 15th May, and that of the 1st October, before the 15th November. 8. You will readily receive any complaints that may be made to you by paupers, of harsh and improper treatment by the inspector, or by the house governor of a poorhouse; and if you have reason to suspect that the conduct of any of these officers has been objectionable, you will investigate the circumstances, and report the result. 9. If any pauper should complain to you that the relief to him or her is inadequate, and if, after inquiry, you should not be satisfied that the complaint is unfounded, you will require the inspector to give forthwith to such pauper a schedule, complaining of inadequate relief, to be filled up and transmitted to this board, in terms of the rules on that subject; and you will, at the same time, inform the board of your having taken that step, and of the grounds on which you considered it proper to take it. You will also avail yourself of every favourable opportunity to explain to the poor the nature of their rights in this respect, and the manner of exercising them. 10. If any person should complain to you of having been improperly refused relief by the inspector or the parochial board, you will explain that the power to order relief in such cases is vested exclusively in the sheriff of the county and his substitutes, and that application may be made to any of those officers; but if you should be of opinion, after due inquiry, that the person so complaining to you is a proper object of parochial

relief, and has been improperly refused, you state that opinion to the inspector or the chial board, explaining, at the same time, that have no legal jurisdiction in the matter, and they must act upon their own responsibility. will avail yourself of such favourable opportties as may occur to explain to the people rally the right of a person who has applied and has been refused, relief by the inspector e parochial board to apply to the sheriff or to substitute; you will also direct the special attion of every inspector to the directions of the d, which require him in all cases of refusal of f, to furnish the applicant with a certificate of fact, the date and grounds of refusal of relief, ther such certificate be demanded by the apant or not. You will inform every inspector any ascertained instance of disregard or neet of that rule will certainly subject him to sure. It is desirable that you should communipersonally with the resident sheriff substitute, a view to ascertain any failure on the part inspectors to comply with this rule:—11. When have either been directed, or have considered advisable to institute a formal inquiry as to ged malversation or other misconduct on the t of an inspector, it is expedient that the allegions should, by the person who makes them, with his concurrence, be put into a specific in writing, alleging particular facts or inces of misconduct capable of being proved or proved, and not mere vague imputations which not admit of being either substantiated or uted. It is generally desirable that these uiries should be conducted with so much pubity as may suffice to give the public confidence the impartiality with which they are carried ; and in all cases some of the members of the rochial board, as well as the officer whose conict is in question, ought to be present. If the quiry is not carried on in a school-house or her public building, but in a private apartent hired by you or lent to you for the purpose, ere can be no question as to your right to exude from it any one whom you may not conder it expedient to admit; and when the nature the inquiry is such as in your opinion ought to e conducted with closed doors, it ought to be in ch an apartment. But while the board have ought it right to direct your attention to these onsiderations, they have no desire to fetter your iscretion as to the admission or exclusion of the ublic. 12. The collection and diffusion of inforation as to the proper uses and management of oorhouses, the administration of out-door relief, he state of pauperism in general, and the welare of the working classes, are matters to which your attention will be given in your communications with the local boards, and the intelligent persons engaged in the local administration, to whom you may be able to impart much useful information, derived from your previous experience and observation." The two general superintendents, as you are aware, were appointed under an Act of Parliament, and the object, as the board were given to understand, was chiefly with reference to a more careful inspection of paupers in the Highlands, and the board divided the highland portion of Scotland into two districts: one, the northern district, is under Mr. Peterkin's charge now; formerly it was under Mr. Briscoe's, and it embraces Shetland and Orkney, Caithness, Sutherland, Ross, Inverness, and the islands on the west coast. Then the southern highland district embraces the whole of the counties which, either in whole or in part, may be called highlands to the south of the northern district: Banff, Elgin, Aberdeen (excepting a portion near the east coast), Perth, Argyll, and so on; but in Kincardineshire, I think there are only a few parishes (the line is not very well defined), namely, the mountainous parishes, which are under the charge of the superintendent.

5334. The instances before us of parishes not being visited do not come within that district?—No; the remainder of Scotland, the southern portion, which is not under a general superintendent, we do have some inspection of through an officer not appointed under that statute, but under the general powers given to the board by the Act of 1845; we call him a visiting officer. Mr. Peterkin originally was visiting officer and is now superintendent. The visiting officer's duties are, in the first place, to inspect periodically, twice a year at the least, all the poorhouses in Scotland. There are now 63 scattered all over the country, and that comes to be pretty heavy duty. Then, if we have any special investigation to make in parishes not in one of the general superintendent's districts, we employ the visiting officer to make it; and then the remainder of his time, which is not a large proportion of the year, is occupied in visiting parishes wherever he thinks it may be necessary; but it is impossible for him to make a periodical, regular, annual inspection of the whole of the parishes in his district: it is far too extensive.

5335. But in the Highlands, there is that regular inspection at least once a year?—Yes.

5336. *Chairman.*] Do you think that it would be desirable to increase your staff for carrying out a supervision of that kind?—I think that, judging from the benefits which have been derived from the inspection made, it would be extremely desirable to do so; and I think that it should be done by increasing the number of general superintendents. Under statute, the general superintendents have much more extensive powers which the board can delegate to them; they can examine witnesses on oath, and our visiting officer cannot do that; and we find great difficulty sometimes among a class of people from whom it is very difficult to extract the truth; the knowledge that we cannot put them on oath induces them to give unsatisfactory evidence.

5337. I presume that it would be an advantage to the local boards to have more frequent communication in that way with the general superintendents to guide them in their deliberations?—I believe that the local boards universally have been glad of and satisfied with the assistance that they have got from such inspection as our officers have been able to give them.

5338. Do you think that the increase of a proper inspection would lead to greater uniformity in their administration of the law?—Yes, I think it would; it has done so, so far as the inspection has been made.

5339. Mr. *Orr Ewing.*] Do you find that the inspectors are obliged to interfere much in the management of parishes?—No; the inspectors of poor in general, as a body, are a remarkably respectable and intelligent set of men; but a great number of them have not been trained to business, or to keeping books accurately; and

Mr. *Walker.*

10 May 1870.

with reference to that department of their duty, many of them have great difficulty; they are careless; they have not habits of business; and the visit of our officer is extremely serviceable in correcting errors, and compelling the inspector of the parish to keep his books in proper form.

5340. What cases do you refer to when you speak of the general superintendents examining witnesses upon oath?—Allegations that an inspector has misconducted himself with regard to a pauper; allegations in poorhouses by inmates, that the rules have been broken by officials, and questions of that kind.

5341. Mr. *John Hamilton.*] Do you not think that if those superintendents, having power to administer on oath, were increased in number they could act as arbitors between parishes in cases of disputed settlement?—They are not legal gentlemen; one of them happens to have been bred to the bar, but the other two officers are not legal men.

5342. Would not their knowledge of the Poor Law enable them to decide such cases without being legal men?—I do not think that they would desire to have that office put upon them.

5343. Mr. *Orr Ewing.*] But there are other considerations of more importance than their desire; do not you think that it would be a good thing for all parishes, that we should be saved expense and trouble by getting disputed cases of settlement settled by the Board of Supervision rather than by the court of session. I think you have given your opinion already on that question, that it is not desirable that the Board of Supervision should have the entire power; but I understood that you were not unwilling that they should have the power when the facts of the case were agreed upon by both parties?—No; they have that already.

5344. But your power at present is permissive?—It is permissive; but you can hardly make it compulsory, for two parties have to agree to the arbitration.

5345. Could you not make it compulsory that you should decide all cases of settlement except such cases as you thought that there was a difficulty about, and on which it was necessary to go into evidence; and you might then have the power of handing it over to the court of session?—Do I rightly understand you to mean that it should be made compulsory upon parishes where there is any dispute on the facts, to go to the Board of Supervision?

5346. That it should be compulsory on all parishes in disputed settlements to go first to the Board of Supervision; and should the Board of Supervision fancy that there is some peculiarity or some legal question very difficult to settle, that they should have the power in that case to send it to another court; what would you say to that?—I think that it would be almost impossible to work that out, because the Board of Supervision would be called on to decide upon statements without proof at all. If proof is taken, then the greater part of the expense is already incurred.

5347. Mr. *John Hamilton.*] But your superintendents might take evidence, might they not, in those cases?—They would have no time for that business; and they are not lawyers.

5348. Still they could take evidence on a question of that sort; I should imagine that they know the Poor Law better than most average lawyers?—I am afraid that you would put them in a position in which it would be hardly possible for them to acquit themselves satisfactorily.

5349. The inspectors, who are not in the least legally educated, have now to take evidence to lay before their own boards, have they not?—I think that some of the inspectors are rather too much of lawyers, and very bad lawyers they often turn out to be. The less they have to do with the law the better; they can only understand it imperfectly.

5350. Mr. *Orr Ewing.*] Do you not think that there is a tendency on the part of the small parishes with a very small purse to yield to the pressure from a large rich parish, and to support a pauper rather than go into court?—It may be so in some cases; I do not think that there is any general tendency of that kind.

5351. Such cases do not come before you, I suppose?—Well, I had a great number of cases of arbitration when I was secretary (and the present secretary has a large number), and cases of parishes writing before they considered the question of litigation, stating their case, and asking advice as to whether that case was a good one or not; and I did not see any tendency of that kind. Some of the large parishes, I may mention Barony for one, are more frequent parties in arbitrations than any of the others. They appear to me to evince no desire to take an undue advantage from their greater wealth.

5352. Do you find in regard to the cases which they bring before you, that they are generally decided for them or against them?—I think very largely in favour of the larger parishes. The larger parishes have more legal advice; they have larger experience, and they do not contest a claim, or do not try to enforce a claim unless they have tolerably good grounds for doing so.

5353. Mr. *Miller.*] They are better instructed as to the law?—Yes, they are better instructed as to the law. Then a country parish has not only that disadvantage, but the pauper may be a lunatic, or a person who is disabled early in life, and is certain to be a pauper as long as he lives. They think that this will be a very heavy burden upon them in proportion to their rateable value, and they are extremely averse to admit liability; whereas, in a parish like Barony, it is a bagatelle in comparison to their whole expenditure. The addition of one lunatic pauper in a country parish adds sensibly to the rate, and of course that induces an indisposition on their part to admit their liability.

5354. Mr. *Orr Ewing.*] But if the inspector of a large parish like Barony has taken up a position towards a smaller parish, is he not more likely to take it into court than to yield?—I do not think that the inspectors of these large parishes do take up that position unless they have tolerably good ground for doing so. Either they are right, or there is a fair case to contest.

5355. And you think that the small parishes seldom yield to the dread of being taken into court?—They may do so sometimes. If the allegation goes to this (and it must go to this, if anything), that the larger parishes, knowing that their case is a bad one, dishonestly urge it and press it upon a small parish, trusting to the power of their purse, I should say from my experience that that is decidedly a mistake, and that there is no such practice. Of course when a parish makes

kes a claim, and the other parish resists there is difference of opinion, but it does not ow that the small parish is right, and the large ish is wrong.

356. In a question where there is some doubt, the doubt is principally on the part of the ge parish, I think you will admit that they very apt to take that tone towards the small ish?—I can only mention the circumstance t both in my own experience and in Mr. elton's a large number of the arbitrations come n the large wealthy parishes.

357. And the decisions are as often given in r favour as not?—Very often in their our.

358. Mr. *John Hamilton.*] Would you object his, that all parishes should have a legal right efer all cases of disputed settlement to the rd of supervision or to their superintendents? They have, as I said before, practically that t at present, though I do not think in a satisory way. I think that it would be much ter that arbitration upon joint cases where re is no dispute of facts, and the parties agree n a single case, and ask the mere question ch parish is liable, should be made a statutory t of the duty of the secretary of the board, d that he should be remunerated for it. At sent it is not part of his statutory duty; but does it gratuitously (and it is hard work), and ink it is wrong that the matter should be on t footing.

359. In cases where they do not agree on the ts, would you object to their mutually agreeing eave the settlement of that case to your superndent?—I think it would be unsatisfactory, and here were many such cases I should be very ch afraid of its diverting the general superindent from his proper duties. If you will w me to make a suggestion with reference to question of litigation,—I stated before that I ught that the amount of litigation caused by puted settlements has been very much exagated, and I have shown that it is actually much than it was supposed to be; and this suggesn has occurred to me. There are two classes of es in which the parties go to the court session. One class is where the parish which going to make a claim has to sue two ishes in different counties. That parish st take the two defenders into the court session, because neither of the sheriffs has isdiction to try the case. The other is a class cases where the claiming parish thinks it ter from the difficulty of the case perhaps, some other reason, to go direct to the rt of session. Now, I do not think that s proposition would be objected to; I think would probably be favourably entertained by parishes, and I am also of opinion that it uld be beneficial, namely, to exclude all ishes from the court of session, and that they uld take all these cases of settlement to the riff in the first instance; and in the class of es to which I referred where there are two nties concerned, that the parishes should state circumstances of their case shortly to the ard of Supervision, and that the Board should ide in which county the case shall be tried. The ard would do that of course with reference to convenience of the witnesses to be called and cumstances of that kind (I mean not with reence to the merits of the case at all, but with erence to the convenience of the parties in the

case), and I would propose that their certificate should give the sheriff jurisdiction in that particular case, although one of the defenders did not belong to his county. I would not make the sheriff's decision final, but I would exclude all appeal to the court of session from his decision except upon a special case, such as is in practice in the Registration Courts under the present law. If either of the parties in a Registration Court is dissatisfied with the decision of the sheriff, he calls upon the sheriff to make a special case, and the case goes up to the court of session upon that simple note, and a decision may be obtained in a week's time.

5360. Mr. *Orr Ewing.*] But there the sheriff has the power of refusal?—I think that he should not have the power of refusing in these cases.

5361. *Chairman.*] You suggest that the sheriff should settle the facts of the case, and that the appeal should only go to the court of session upon a point of law?—Yes, which it would not cost five or six guineas to get settled; I believe that that would simplify litigation, and reduce the expense.

5362. Mr. *John Hamilton.*] By the sheriff you mean the local sheriff?—Yes.

5363. *Chairman.*] Would not a modification of the law of settlement tend more than anything else, if properly made, to reduce litigation?—I am very much afraid that any change in the principle of the law of settlement might lead to a great deal of fresh litigation. We have spent a great deal of money in ascertaining what the law is, and I think it should be left pretty much as regards principle upon the same footing as it is at present.

5364. Suppose that there were no law of settlement, and that a man were to be relieved where he fell destitute?—There would certainly be no expenditure in reference to disputed settlements in that case.

5365. Do you see any objection to such a change of the law?—I consider that there is very great objection to it; I think that you have had evidence from a great number of witnesses on that point who take the same view as I do, and with whom I agree.

5366. You would not approximate then to the English system, where practically a year's residence makes a man irremovable and chargeable on the union from which he is irremovable?—No, I think that that would be objectionable.

5367. You have considered the question, I presume?—I have. The question of removal is one of a somewhat complex nature; it involves several points. The compelling a parish to pay for the maintenance of a pauper, when the cost of maintenance is fixed and administered by another parish, I think is objectionable.

5368. But what I pointed to in England when I spoke of irremovability was this: A man obtains a settlement, say in one union; he removes from that union, and he resides for 12 months in another union, and during those 12 months does not get parochial relief but supports himself; at the end of that year he is relievable by that union; he is not removable to the original union of settlement, nor is he chargeable to the original union of settlement, but is actually chargeable to the union in which he has resided for a twelvemonth?—That is equivalent to a new settlement.

5369. It comes practically to a year's settle-

Mr. *Walker.*

10 May 1870.

ment. Say his settlement is in union A., and he has acquired a status of irremovability; in union B., if he voluntarily removes to union C., and has not resided there 12 months, and comes for relief, then he must be referred to his original union of settlement?—I do not think that there is anything in the state of matters in Scotland to require such an enactment.

5370-71. Have you not found as a fact, that the state of the law which makes a man lose his settlement without acquiring a second settlement, and then go back to the parish of birth, has worked very hardly upon some of the parishes, and especially in the north?—With reference to the loss of settlement before a man has time to acquire another, I think it must have been an accidental error in the Act. I think from the way in which the Act was worded it was not intended to have such an application; and therefore, I think that there could be no possible objection, but great advantage if the law were so far changed that a settlement by residence once acquired should not be lost, until the expiry of full five years; in fact, to substitute the word "six" for the word "five" in the 76th section; so that an absence of five years and a day should be requisite to make a man lose his settlement.

5372. Would you not go further and say that no man shall lose an industrial settlement once acquired, unless he has acquired another one?—No; I do not think that that would be desirable or equitable, because if a man at 21 resides five years in a parish and acquires a settlement, and goes away and works in 20 other parishes, and at the age of 60 becomes chargeable, I do not see any greater equity in putting him upon the parish where he resided his first five years, than in putting him upon the parish of his birth.

5373. The parish in which he resided for the first years, got the benefit at any rate of those five years of his labour, whereas the parish of his birth may not have had him within its limits more than a few days?—But I think such a law as that would add very much to the trouble with reference to the search for settlement.

5374. Mr. *Armitstead.*] But we had evidence the other day, to the effect that if a man left his place of settlement and laboured in another place for a month, he lost that settlement?—That is an entire mistake of the law; the witness was not a lawyer. As a contrast to that case there was one case which I recollect some years ago, decided by Lord Colonsay, who was then President of the Court of Session, in which a man was engaged as a watcher or keeper somewhere in Perthshire, and he remained in this employment for about six or seven months in the year; then during the remainder of the year when there was no employment for him, he went to the neighbouring parish and lived in his father's house. This went on for five years. The court of session held that his visit to his father's house was not an absence in the sense of the statute, and that his residence in the sense of the statute, was in the parish where he had continuous employment for the only portion of the year that his services were required in each the five years.

5375. *Chairman.*] You say that it is not the case that a man renting a house in a parish, leaving, and his wife and family in the Isle of Skye, and going away fishing for five or six months, earning his livelihood in another parish, interrupts the acquirement of a settlement by industrial residence?—Just so; more recently the case which I have just alluded to, the cou have decided that a sailor renting a house in Scotch parish in which his family reside, a himself residing there during the period that h is ashore (which, I think, was not more than t months in the year), may acquire a settlement that parish.

5376. Mr. *Parker.*] If the gamekeeper, in t case you mentioned, had been visiting his wi and children in the other parish instead of visiti his father, would that have made a difference the law?—It perhaps might. I merely stat the case as it occurred. All those cases are cas so much of special circumstances that there a no two cases exactly alike, and it is very difficu to give any abstract opinion upon what the resu might have been of a slight change in the circu stances.

5377. *Chairman.*] A great inconvenience ha been stated to us over and over again, as arisin in towns from the division of towns into mo than one parish and the moving about of th pauper before he became a pauper, and while was in work, from one parish to another, so to break any acquirement of an industrial re dence; although he may have been living an earning his livelihood by industry within th boundaries of the town, he never acquires a se tlement because the town has been divided in parishes. And it has been suggested that it desirable that the law should combine for th purposes of settlement towns into one paris Are you of that opinion?—The Board of Supe vision have long thought, probably you are awar that in some cases such a course was advisabl and the parishes have at present the power doing that voluntarily. They have not, howeve exercised that power, and I do not think that th will ever exercise it; and it may be worthy consideration whether, by statute, there shou not be some means of compelling them.

5378. Would you do it by giving compulso power to the Board of Supervision?—I shou not like that course to be adopted personall speaking for the board. It might be done by commission. I think it would be impossible to it by any general enactment that would meet the variety of cases. Either a commission mig designate those places that were to be form into combinations; or it might be done in th way: At present any parish that wishes to co bine with another may apply to the Board Supervision, who are required then to call up the other parish to consider the matter and resolve, but the resolution of that parish is fin The law might be modified to this extent, pe haps, that any parish desiring to combine mig apply to the Board of Supervision, who then shou call upon the other parish to consider the matt and to resolve, and that the Board should hav veto upon their resolution; and that if th think, upon the grounds stated by the parish themselves, and after having made inqui that it is a case for combination, they shou then be entitled to order it. But I think should only be done upon the application of so parish.

5379. But it would meet the objects wh you suggest might be attained by naming a Co mission to decide whether these combinati should take place, if the Act left it to the Bo of Supervision to decide whether they shou take place?—But if you mean that the Board Supervis

upervision should take action and make inquiry over the country, I do not think that that ould be advisable. We have at present scarcely y initiatory power, and I think it very undeirable that we should have any. Let the two rishes, or the two parties who disagree come to . Then it may be right, as was the case under e Act passed by Mr. Baxter for the abolition of eans and substance, that the Board of Supersion should act as a sort of court of appeal decide; but I think that action should be ken by the parish in the first place.

5380. Mr. *Miller.*] But if the parishes will not ke action what is to be done?—One generally ill.

5381. One parish would apply to the Board of upervision, and then they would take action, ing moved by that parish; is that your idea? -Yes; I think that if none of the parishes desire it is questionable whether it should be forced pon them.

5382. Supposing the case of three parishes, nd one moved the Board of Supervision, would ou consider it right for the Board of Supervision take action in that case, the other two not eing willing?—I am not anxious that the board ould be called upon to discharge that duty; but ey might do it; and I am quite satisfied that without some means of compulsion from some quarter r other these combinations will not take place, nd there are some instances, not many, but ere are some, in which certainly it would be ery desirable.

5383. Mr. *Ellice.*] Do you think that there ould be any great advantage in disturbing the resent arrangement, under the Act by which the arishes have the power to do it if they like?—As egards the power, there is a certain disadvantage at they labour under at present, in fact, a hardhip I think: and as regards the parish in the two nstances (I do not know of any others in Scotand), of Gorbals and Canongate, unquestionably n my view there is a considerable hardship upon he ratepayers. The neighbouring parishes in which there is a great deal of employment, and a great deal of wealth, have their workpeople ocated in these two unfortunate small parishes, whose rental has grown smaller and smaller as he rental of the other parishes became larger, nd the large and wealthly parishes benefit by he labour of people whom the small and poor arish is called upon to maintain, when they beome paupers. I think that that requires some correction.

5384. Do not you think that that could be met in the same way as these difficulties have been met to a certain extent in England, by special enactment as regards those particular parishes, without trenching on the general system throughout the country?—It might be so; of course, it could be quite well done so; but then it would be a special and not a general measure.

5385. Mr. *Miller.*] How could such a thing as supposed by Mr. Ellice be carried out?—I understood Mr. Ellice to ask, whether I thought that these parishes could be combined by a special enactment. Of course they can be.

5386. It would be an enactment applicable to that particular combination?—Yes.

5387. That would be a separate Act of Parliament?—It might be a separate clause in any other Act.

5388. But supposing that there was no other Act likely to come before Parliament, would not that be a special private Act brought forward by one of the parties?—I should think that objectionable.

5389. Mr. *Orr Ewing.*] Would you not think it desirable that the Board of Supervision should have the power of combining parishes when they saw fit?—I have already said that I think a general power of ordering combinations is one which it would not be very desirable to vest in the Board of Supervision; but if any parish made application to the Board of Supervision for combination, one mode of procedure that occurred to me was that the Board of Supervision might have the power to call upon the other parishes to state their views, and to decide between them whether there should be a combination or not.

5390. That landward parishes should have the power if they saw fit themselves for the sake of maintaining a different rating to remain separate, but the towns should be compelled to unite in one parish?—The two instances which I referred to are certainly cases in which the Board of Supervision have long thought that there ought to be combination.

5391. And you think that there ought to be an enactment to include both of those?—Yes; but at the same time I would make this observation, that there are a great number of interests to be considered, and which would require to be arranged in the event of such a combination; for instance, the question whether one or other of the parishes has got any debt; the question whether one or other of the parishes has got any valuable property, a large poorhouse, we will say; the terms upon which the combination is to take place would require to be very carefully considered in order that injustice may not be done.

5392. Do not you think that in towns and cities where the rates for every other purpose are collected within the municipal boundaries, it is a great anomaly that the poor rates should be divided into three or four districts?—I think so; but observe, that in the case of St. Cuthbert's a large portion of the parish of St. Cuthbert's is outside the municipal boundary; and so in the case of Govan.

5393. But these landward parts of burghal parishes derive an immense benefit by being so very near the populous districts?—Still the argument does not hold good, because they do not pay municipal rates; then, with reference to that, I was going to advert to another difficulty, another matter that should be carefully attended to. I believe that one of the objections to the existing law about combinations has been the different kind of board that is formed; under the present law, as soon as the combination is effected, the whole board becomes elective. Now, those non-burghal parishes which have been accustomed to a different kind of constitution of the board do not like that. In Islay, for example, one of the objections that they had was that no proprietor was necessarily a member of the parochial board; I think that is a matter which ought to be carefully considered, so as to create a new parochial board with some consideration for the country element, which is perfectly different from the town element.

5394. We have had it in evidence that instead of electing the parochial boards, as they do now, one part representing the landlord portion, and

Mr. *Walker.*

10 May 1870.

the other the occupants, the board of management should be elected jointly by the occupiers and the owners as being a great improvement: what do you think on that point?—It is very difficult to know what is best; as a matter of fact, the difficulty is to get anybody to attend an election at all, and to elect anybody; in a large number of the parishes they have no election.

5395. But by this proposed change there would be a meeting for the purpose, and, if necessary, there might be a poll; no doubt it would be of great consequence to prevent voting except at the meeting, because it might involve great expense to the parish if there was to be a poll?—Yes. The mode of voting in Scotland is the same, I believe, or very nearly the same, as in England; and I do not know that generally there is any complaint of it.

5396. Do not you think that the ratepayers who pay the half of the whole assessment of the parish, should be fairly represented at the board, whereas now the whole of the heritors have a right to sit at the board, and the ratepayers have only the power of electing a very few?—I do not think that there is any complaint generally of the occupant ratepayers being insufficiently represented. Their interests are very nearly identical with the smaller owners; they are in the same class. Taking the smaller owners who, of course, are the majority, there is very little difference between them and the occupants.

5397. *Chairman.*] In a parish of St. Cuthbert's the proportion is that out of 6,000 and odd members of the board, there are only 30 who are elected by the ratepayers?—Yes, and I do not think that the ratepayers object to that. Out of the 6,000 and odd, a very large number are small owners. The total number of members of the parochial board in St. Cuthbert's is 6,334 (I should think that that is the largest deliberative body in the world). The number of those who are owners between 20 *l.* and 50 *l.* is 3,315. I take it that that class of people have interests very nearly identical with the small occupants. Then there are 1,813 who are owners between 50 *l.* and 100 *l.*; 1,102 who are owners between 100 *l.* and 500 *l.*, and 104 above 500 *l.* a year.

5398. It has been represented to us that, with regard to the decision, for instance, of questions of classification, the incidence of that classification varies according to the majority of one particular class, and is not necessarily adjusted with anything like equity to the fair interests of the parties taxed?—That is so in a great number of cases; and there are other cases where a majority of the parochial board will not agree to a classification at all. But that does not arise from the occupant ratepayers being insufficiently represented. They are the people who object to the classification, or who insist upon an unfair classification in their own favour. They and the small owners go together, their interests are the same. I think perhaps what you are referring to had reference to rural occupancy, tenant farmers. They are always in the minority; but I do not see very well how it can be otherwise, as they always are smaller in number, and the owners are larger.

5399. It has been suggested that a minimum line of qualification should be drawn; say that nobody should be a member of the board who did not pay a certain amount of poor rate. If you fixed a rent, it might be different on that basis in one parish and another, and it therefore could not be the subject of legislative enactment, but you might adopt some line of the amount of rate paid by the individual; and in that case you would have a board where you would not have that preponderance arising from the small proprietors going with the occupiers, which leads to an unequal distribution sometimes?—Yes.

5400. Mr. *Miller.*] Has the Board of Supervision no power of enforcement of a classification?—None; I think there has been some little confusion in the minds of some of the witnesses on this subject. No classification can be acted upon in a parish without the Board of Supervision approving of it; but the parochial board must resolve in the first place that it is expedient to classify, and must adopt a scheme of classification before the Board of Supervision can approve at all. Immediately after the Act was passed in 1845, all parochial boards were called upon to determine the mode in which they should raise the funds for the relief of the poor. They were all inexperienced in their work, and did not foresee the amount to which this rate would come; and the Board of Supervision themselves were inexperienced. A very large number of parishes during the first year, or year and a half, sent up resolutions to the Board of Supervision for approval; unanimous resolutions, either without a classification or with such a classification as they (in their ignorance, I believe, in many cases) resolved on. The Board of Supervision at that time thought the proper course to pursue was this; they always suspended action for 10 days from the receipt of the resolution, in order to give time for objection being lodged; and their general principle was that if there was no objection from any person in the parish, if it was carried unanimously at the parochial board, and nobody objected to it, it was not their duty to interpose, seeing that the parties who were to pay had agreed among themselves that they were to pay in certain proportions. It turned out many years afterwards that some of the people had not understood the result of their resolution; and it is to be regretted, I think, that the Board of Supervision have no power in a general case as they had under the Act passed by Mr. Baxter of saying, whether the classification resolved on is equitable or not, and in the event of their thinking it inequitable, of modifying it, and fixing the classification.

5401. *Chairman.*] You have no initiative now?—None whatever.

5402. And unless the Parochial Board itself disturbs the classification, you have no jurisdiction?—None.

5403. Mr. *Miller.*] However unfair it may be amongst the ratepayers?—Just so.

5404. *Chairman.*] Do you not think that it would be desirable to enlarge their powers in that respect?—I think it would be desirable to repeal the 37th section altogether. The question of deduction, which has led also to a great deal of confusion and misunderstanding, is not only perplexing, but it is very troublesome, even to those who understand it, and has given rise to a great number of disputes. I think it would be better to repeal that section, and make gross rental the basis of the tax; but along with that (and I think it would be more than ever necessary if that were done), I would suggest that all parishes should be called upon to classify occupants (as they were by Mr. Baxter's Act for abolishing means and substance), giving the Board of Supervision

Mr. *Walker.*

10 May 1870.

on the power of interposing, if they fix upon assification which appears to them inequitable. a further proviso would be requisite. There parishes in which there is no room for a classi- ion, parishes in which the whole property is ne description; and therefore I think that there uld be appended to the absolute enactment all parishes shall be called upon to classify, proviso, "unless upon application they are npted from the operation of the section by Board of Supervision." I may mention that ie Vaccination Act, which required vaccina- to be performed within a certain number of ths after the birth of every child, that enact- t was general, and there was a clause which power to the Board of Supervision to exempt shes, highland and large, and extensive shes, from the operation of the section, o vary it; and that has worked very well ed.

105. Mr. *Miller.*] The Board of Supervision d some time ago (I think it was stated by iff Fraser) a plan of classification; has the d no power to enforce that plan except on the on of a parochial board itself?—None. If will allow me to mention it, I observed that of the witnesses, if not more than one, spoke ne system of classification not being uniform, found fault with the Board of Supervision not making the classification uniform, in all shes where there is classification. I have al- y explained that the Board of Supervision, no power to interfere till the parochial ds themselves have moved; but I would e this further observation that a perfectly orm classification would not be equitable, on unt of the different circumstances of parishes. e parishes have got manufacturers, some shes have got small farmers who are very poor, others have large farmers, who are in good umstances. One uniform classification would s inequitable as no classification at all.

106. But all that could be rectified, if the rd of Supervision had the power of acting on wn judgment?—Yes, at the time when Mr. ter's Act was passed. I think there were arishes raising their funds by means and sub- ce; and under that Act, if the parishes could not e among themselves upon an equitable classifi- n, the Board of Supervision had to fix the ification. In a great number of them the board so, and in only one case has the experience ose parishes led them to come back to us and ny alteration. The case I refer to is Stran- which came back to us after a while, and d us to put hotels, inns, and shops in a different from what we did originally; and that we In no other parish has there been a com- t as to the *modus operandi* which, I suggest e Committee now, should be used towards land generally.

107. *Chairman.*] Would you only give power for all to re-classify, or would you suggest it should be in the power of any person dis- fied with the existing classification to present morial to the Board of Supervision to in- e into the action of that classification, and action accordingly?—I do not know that it d be advisable to allow it to be opened up by individual. I do not think, however, that fixing of the system of classification by the d of Supervision should be final. I think upon reconsideration, upon further facts brought before them, it might be desir- able to allow them to modify it, but I do not know that it would do to allow action to be taken in that direction by any individual. I think that the action should be taken in such a case by the parochial board, so that if a majority of the parochial board came to think that a classification had not worked well, they should have power to come back to the Board of Supervision to revise it.

5408. Mr. *Loch.*] Is classification used equally in parishes all of one character, all rural or all urban, as it is in parishes which are partly rural and partly urban?—There are very few cases of it in rural parishes.

5409. It is principally where parishes are partly urban and partly rural?—Yes, where there is either village or town property, or manufactures, or minerals, or railways.

5410. Do you happen to have before you any example of the classification applicable to a particular parish?—I have with me the whole of the classifications which were resolved on in the 22 means and substance parishes. They are all modern cases, in 1861 and 1862.

5411. But classification takes place also in parishes where the rates are levied not upon means and substance?—Many parishes resolved on classification before this Act of Mr. Baxter's was passed; I can give you a few instances; I will take Inverness (which is partly rural and partly urban) class 1 is occupants of land; class 2, occupants of shops, warehouses, hotels, and places of business, excluding offices; class 3, dwelling-houses and offices; class 4, banking offices. And the way in which these classes are to be rated is this: class 1, that is, lands to be rated on one-third of the rate in class 3 (that is dwelling-houses); class 2, shops and so on, on one-half of the rate in class 3; and class 4, which is banking offices, to be rated at double the rate in class 3.

5412. And how is the value of class 3 fixed in the first instance?—It is the rate; if class 3 pays a shilling a pound, class 1 will pay one-third of a shilling, and class 2 one-half; and class 4 twice the rate of one shilling.

5413. Mr. *John Hamilton.*] And in what class would railways be?—They do not seem to have put railways in here; this was in 1857.

5414. Mr. *Ellice.*] Are they acting upon that classification now?—They are; this is the existing classification.

5415. Mr. *Loch.*] Then the rate is laid in the first instance upon the value of the rent?—Upon the net rental as ascertained under Clause 37.

5416. And the classification takes place by making deductions from, or additions to the rate paid?—Yes.

5417. If it is a shilling in class 3 there is a reduction in the case of class 1, but twice the shilling in class 4?—Yes; that is the proper way of putting it, and the way in which the statute words it; but in practice many of the parishes (and that has led to a great deal of confusion) classify and fix the proportion, but instead of rating the house at a shilling a pound upon its net rent, and the farm at 4 *d.* a pound (if it is a third) upon its net rent, they take the third of the net rent of the farm, and the whole net rent of the house, and then they are each charged a shilling per pound; instead of changing the rate they make a deduction; and that has led very much to the confusion between deduction and classification.

Mr. *Walker.*

10 May 1870.

5418. A case occurred the other day where there was an appeal on the subject, and where they varied the basis of the assessment; they took the agricultural land at one portion, the buildings at another, and so on, levying the same rate throughout?—Yes.

5419. Mr. *Gordon.*] Have you the case of a country parish?—No, I have Arbroath; but it is very similar to Inverness; banking offices there are charged at four times the rate on dwelling houses.

5420. Sir *Edward Colebrooke.*] They all adopt the same principle that agricultural land is rated at the lowest amount?—Always.

5421. And the classification is only applicable to cases where there is a considerable mixture of different classes of property?—Yes.

5422. Mr. *Gordon.*] The classification is not compulsory upon parishes except those parishes which fall under the operation of Mr. Baxter's Act?—Those are all now classified; the Statute required them to classify.

5423. It required them to classify and to submit their classification to the Board of Supervision?—Yes.

5424. Do you not think that if the present system of rating should be adhered to, that is to say rating mere property only, it would be right that the classification should be made compulsory upon all parishes?—I think so; I think during your absence I have stated, that I would suggest the principle of Mr. Baxter's Act being extended to the whole of the parishes in Scotland, giving the Board of Supervision the power to exempt any parish where they did not think there was any necessity for classification.

5425. That would give you an approximation to means and substance?—Yes; or an approximation to the ability of the ratepayer to pay.

5426. Sir *Edward Colebrooke.*] Has there been any instance in which a parish has been classified, and has afterwards gone back to uniform rating?—There have been a few such cases, three or four, I think.

5427. Mr. *Ellice.*] Is there not a great want of uniformity of classification in parishes in a county?—There is no uniformity.

5428. Is there not the greatest discrepancy and difference?—Unquestionably, because I think that there is considerable difference between the condition and position of several parishes in a county.

5429. But in parishes under the same circumstances and adjoining one another?—Very possibly.

5430. Are you aware of the cases of the parishes in the county of Renfrew, in which we have had some instances of that?—Yes, some of them; you refer, I think, in part to the parish of Eastwood. That classification was adopted in 1846; that was one of the cases that I was referring to, where the parish asked the Board of Supervision to approve of the classification which they themselves at that time were all satisfied with. The board did approve, though I do not know that they would take the same course now; but even now it comes sometimes to be a very difficult question, the power of the Board of Supervision being so limited in dealing with this matter, to know what to do. A parish has no classification, and they propose a classification which the board has no doubt whatever is not sufficient. It is the result of a sort of compromise in the parish. There h been an agitation, and the majority at last agre to a classification, but a very insufficient or The Board of Supervision have to consider thu "If we do not approve of this, the parish will main without a classification, and that will be wo than even this faulty classification;" and they compelled in that way to give their approval t classification which they would not have fram themselves.

5431. Are you aware of instances wh parishes have agreed to a certain classificati which has been adopted, and in years afterwar have seen fit to change their minds on the su ject, and where a very considerable major have been in favour of the change, but the Bo of Supervision have denied them the power make the change?—Yes, there are occasions which the Board of Supervision have declined approve of the change proposed by the paroch board, because they did not deem it so equita as the system they had been pursuing.

5432. And that in the face of a very consid able majority of the parochial board?—The Bo of Supervision always consider that the powe vested in them for the purpose of protect minorities, and that it does not matter whether objection comes to them from only a single r payer, even; they would still listen to entertain it, and decide the question upon merits.

5433. Mr. *John Hamilton.*] Have you see Return laid before the House in 1866, giving instances in which parishes are classified; have you any idea what that class 1, 2, 3, 4, mea —I have not seen this Return for some ye though it bears my name. This I perceive me states the number of classes into which occup have been divided, but does not state, an would be impossible in a tabular form, to s what the classification is, the wording of classifications is so different; scarcely any parishes take quite the same mode of expres what they mean.

5434. *Chairman.*] They do not all include same subjects in the same class?—No; it i into six columns here because the largest nu of classes in any parish is six; generally three or four.

5435. Sir *Graham Montgomery.*] Are Board of Supervision in favour of the pro repeal of the section in the Act which req the parochial board to assess upon the amount?—I do not think that formally Board of Supervision have ever expressed opinion on the subject, but I am quite sure they do not desire to see that section maints provided that along with that change class tion is made compulsory. The members o board are quite aware of the amount of a ance that has been given to parochial boards the amount of expense incurred, from the nec of making deductions, as there is no very or certain mode of ascertaining what are the deductions and the extent of them in each cas it would be a great convenience and consid economy if the valuation roll were taken a clusive of the basis of rating. But then, with that change from net to gross renta must have a compulsory power of classifi in order to prevent the change from ope unfairly.

5436. Sir *Edward Colebrooke.*] Have yo

dered whether, if it were made compulsory, the fferent proportions of the rating should be fixed Act of Parliament?—I think that it would be most impossible to fix them so rigidly as you ould require to do in an Act.

5437. Would you give a discretionary power the Board of Supervision to fix the details of e proportions?—Yes, in reference to each arish.

5438. But with some power, I presume, to the arish not to be overridden, or would you lay own the rule arbitrarily?—I am afraid that you ust lay it down arbitrarily. I was giving just ow the example of Mr. Baxter's Act. There ere then 22 parishes assessing by means and ubstance, and there is only one case in which ne parish has ever come back to us, stating that they had found the classification unsatisfactory.

5439. *Chairman.*] It has been stated to us in evidence that there are some instances of parishes having acted upon classification for some time without having obtained the consent of the Board of Supervision; are you aware of such cases?—There were some cases of that kind, where *per incuriam* the parish had never reported their resolution. It came to our knowledge years afterwards that they were in that position, and we pointed out to them that they were not in a legal position, and that they had better take steps for putting themselves right.

5440. Are there no parishes now in that position?—There may be some; I am not aware of it, but it is possible that there may be one or two.

Friday, 13 *May* 1870.

MEMBERS PRESENT:

Sir Robert Anstruther.	Mr. John Hamilton
Mr. Armitstead.	Mr. Loch.
Mr. Cameron.	Mr. Mackintosh.
Sir Edward Colebrooke.	Mr. M'Lagan.
Mr. Craufurd.	Mr. Miller.
Mr. Ellice.	Sir Graham Montgomery.
Mr. Crum-Ewing.	Mr. Arthur Peel.
Mr. Orr Ewing.	Sir David Wedderburn.
Mr. Gordon.	

EDWARD HENRY JOHN CRAUFURD, Esq., in the Chair.

Mr. William Stuart Walker, again called in; and further Examined.

Mr. *Walker.*

13 May 1870.

5441. *Chairman.*] There is a point on which I wish to ask you in regard to the constitution of parochial boards; I suggested last time, whether it would not be an advantage to have them all elective; I rather think that you did not agree with that idea?—No, I do not think that it would be advisable to have the whole body elective.

5442. The whole of the elected members retire annually, do they not?—They do at present. They are eligible for re-election, but they must be re-elected, otherwise their office falls; and it very frequently happens, from the want of interest, I suppose we must call it, on the part of the ratepayers, that they do not attend on the day of election, and the result is that they are left unrepresented for a whole year. They do not seem to care for that. But it would be much more desirable that some arrangement should be made, by which, in such an event, if there is no new nomination, the elected members who acted during the previous year should be held to be re-elected.

5443. That is not the case now?—No, they actually lose their position unless the form of re-electing them is gone through.

5444. Would it not be an advantage if, instead of all of them going out, only a portion of them, say one-third, went out every year?—I think that it would be an improvement; it would diminish the number of cases in which the ratepayers would be left unrepresented.

5445. You would make the provision, which is usual in many bodies, that one-third should retire each year, and that if there was no meeting, and the ratepayers failed to elect, the same persons should continue on the board?—That if no other persons were nominated on the day of election, those previously in office should remain for another term of three years. The precise number would, of course, require some adjustment; it should be a third, or as near as may be a third.

5446. Mr. *Miller.*] Are you of opinion that the present number of ratepayers elected is sufficient, upon the whole?—In some parishes it may be insufficient; but there are very great difficulties in those parishes owing to the very large number of *ex officio* members. It would be very undesirable to increase the number of the members of the board in such cases, and no number of elected members that could be given would meet the view that has been represented by some of the witnesses, that they are out-voted by the owners. Take the parish of St. Cuthbert's, which you know very well; you cannot, by representation under the present constitution of the parochial board there, meet that case.

5447. *Chairman.*] A suggestion has been made to the Committee by some witnesses, that, at any rate, in mixed parishes, partly rural and partly urban, the constitution of the board should be adopted which exists in purely urban parishes. Where parishes are partly rural and partly urban the present law leads to an enormous number becoming members of the board, as you have indicated in the parish of St. Cuthbert's; do not you think that it would be desirable that in all these mixed parishes the burghal system should be adopted?—No, I do not think that such a course would be advisable. It was one of the objections felt in Islay, with regard to the combination of the parishes there, that they became, as regards the constitution of the board, a burghal parish, and the whole body was elected. I do not think that that would be either suitable or acceptable to these large parishes, partly burghal and partly non burghal. I would rather propose, if the Committee will allow me to make a suggestion, to meet that class of cases (and I would apply this observation to the whole of Scotland) by altering the qualification of ownership, which gives a seat at the parochial board. At present it stands at 20*l.*, and I think in almost every parish that is too low. I think the difficulty would be better met by such a course as that than by converting a parish which has large rural interests, and most intelligent members on the parochial board from the rural portion of it) into a burghal board.

5448. How would you draw the line; would you make the line at the particular amount of rates paid?—No; I should rather retain the present criterion of so much rateable value, which is substantially the same, only that you have a valuation roll which settles the point of value, and,

, therefore, it is the more convenient
rse.

449. Is there not a great inconvenience in
wing a fixed line of that kind, in the fact that
loes not apply with equal effect in various
shes?—I think that if a change is made in
respect there ought to be some flexibility
n to the new system, so that, according to the
lition of the parish, the qualification should
y.

450. Would you put the control of that in the
ds of the Board of Supervision like classifica-
?—The Board of Supervision could do it if it
nought that they are fit to be entrusted with
duty. I do not think that there would be,
tically, much difficulty in these parishes in
ting the case; because, supposing that 100 *l.*
h is the qualification for commissioners of
ly were taken as the minimum, I should cer-
ly propose that the owners between 20 *l.* and
l. should elect a certain number of repre-
atives, so that I do not think there would be
h difficulty in adjusting it to the satisfaction
ne parishes themselves; they are all conscious
he unworkable condition in which they at
ent are.

451. Mr. *Miller.*] Have you any idea what
t that would have upon St. Cuthbert's parish,
instance?—In St. Cuthbert's, taking 100 *l.* as
minimum would do no good at all, or no practi-
good. I have a classified Return of the num-
of owners in all the assessed parishes in
tland, giving first the number of owners of the
ual value of 500 *l.* and upwards; then owners
n annual value of between 100 *l.* and 500 *l.*;
n between 50 *l.* and 100 *l.*, and then between
. and 50 *l.* I will put that in if the Committee
ld wish it; it is rather a voluminous Re-
n, comprising every assessed parish, and it
s the number of owners of all these different
ses in every assessed parish in Scotland. I
k that it will be obvious from the perusal
his Return that one fixed limit, whatever
ht be thought desirable on other grounds,
ld not suit all parishes. (*The Return was
ded in*, vide *Appendix.*)

452. *Chairman.*] That was exactly what I
pointing to, and I was suggesting that there
ild be an authority somewhere to settle the
according to the condition of the parish, and
probably the Board of Supervision would be
best authority to deal with that matter. Is
your opinion?—I think that the Board of
ervision could do it; I do not think that they
ld encounter much difficulty in doing it. St.
hbert's, you are aware, is the extreme case,
there there are 104 owners above 500 *l.*
e are 1,102 between 100 *l.* and 500 *l.*; 1,813
ween 50 *l.* and 100 *l.*, and 3,315 between 20 *l.*
50 *l.* But that, as I have said, is the ex-
ne case.

453. A 100 *l.* limit there would not mend
ters much?—It would not mend matters
h. I do not think that the owners between
l. and 500 *l.* would at all object to the plan I
gest. The body is so large that they know
y cannot personally attend to their affairs, and
ink that a representation would be quite satis-
ory to those owners. That is my own im-
ssion.

454. You would still have the system of man-
es?—With regard to mandates, taking this
reme case of St. Cuthbert's also, you would
uce the number of persons entitled to vote in
47.

their absence by mandate to 104. Mandates are not available for any person who sits at the Board as elected; it is only to the heritor sitting in his own right. So that you would then come to deal with a class of people among whom the abuse of the mandate system could scarcely be perpetrated.

5455. Then, I suppose you indicate, by the remarks you have made, that 500 *l.* would be a proper limit in St. Cuthbert's?—I should not like to state that positively; it would require further enquiry and local information; I have only this Return at present to guide me; but I mean to indicate that a higher limit would be necessary in some of these parishes than in others.

5456. Is there any suggestion that you would make in regard to the modification of the law of mandates?—I see that some of the witnesses have suggested that the operation of a mandate should be limited to one year. I think that that might be found inconvenient in some parishes where the acting by mandatory is extremely useful; parishes in the Highlands where there are a small number of owners, and where the owners are probably abroad.

5457. Would not those cases be met by giving a commissioner, or a factor, power to vote at the board, for his proprietor?—A factor is simply a mandatory; a commissioner is in a different condition, but then he is appointed by a regularly executed deed, which costs money.

5458. I mean that you might give power to persons holding the regular position of factors without going to the expense of a deed, and might declare that a person occupying that position who did really and truly represent an absentee proprietor, might be allowed to represent him at the board?—I see no objection to that being done, but I am afraid there would be some difficulty in the definition. What occurred to me as a more easily worked change would be to limit the operation of the mandates to three years, and to provide that they must be renewed every three years, and that, otherwise, they should then fall.

5459. These proprietors in the Highland parishes are persons who, being absent for a portion of the year, if not for more than one year, must have some person acting for them in the position of a commissioner or factor, who could be easily recognised?—Many of them; I should suppose that in every case they must have some one.

5460. In many cases of mandates, or proxies as they are called in England, you are aware that the proxy is limited to the particular meeting or an adjournment thereof?—That is by statute; it is not so in our statute; there is no limit there; but many of the mandates given are so limited by the persons who grant them.

5461. Do you see any objection to introducing such a provision, so as to ensure that mandates are always used according to the wish of the person granting them?—I think, in such cases as I refer to, those of absent proprietors, that would be quite unworkable.

5462. But, excepting the absentee proprietors who might be declared to be represented by persons acting as factors, in all other cases of persons not able to attend you might limit the mandate to a particular meeting or an adjournment thereof?—I think that the limit of one year would be preferable to that. A great number of these people do not like being annoyed by being asked

Mr. *Walker.*

13 May 1870.

frequently for mandates; we have found, in some of the Highland parishes, where the interests of the proprietors were very considerable, that they were actually so careless often that they did not appoint anyone to represent them.

5463. But that is their own concern?—But it is a public loss as well; you lose the advice of a sensible man, probably; I think that, if the number of owners sitting at the Board is diminished in some such way as I propose, and the operation of a mandate is limited to three years, you will get rid of all risk of abuse. In the parish of St. Cuthbert's, which I have referred to, a very large number of the owners who grant mandates are females, and they really know nothing of the matter; they are pressed, urged, and canvassed, and the mandates are granted without any knowledge of the subject. Now, if the qualification of membership as owner were raised you would get rid of that, the most difficult class, the class out of which these abuses chiefly arise.

5464. Mr. *Miller.*] Do you think it a right application of the funds of the board to collect mandates, because we have had it stated that in St. Cuthbert's parish the funds of the board are applied in getting mandates?—As a lawyer, I am not prepared to express an opinion upon that at the present moment; but you are aware, I suppose, that St. Cuthbert's is so difficult a parish to manage under its present system that one can quite understand their doing something that would not ordinarily take place; and I believe that the result of the management of St. Cuthbert's has been, on the whole, very good.

5465. *Chairman.*] If that is a legitimate application of the funds, it seems an advantage to those who have the control of the funds in the getting of mandates?—No doubt.

5466. Therefore it ought to be declared an improper application of the funds, or it should be allowed to every person who wishes to get mandates to support him to do so out of the funds of the board?—Clearly.

5467. Mr. *Ellice.*] It has been suggested (I think by only one witness) that the system of voting *en masse* by these mandates in these populous places should be discontinued, and that, instead of that, the heritors should elect from their body certain persons to represent them at the board; would that meet with an approval?—That is very much the suggestion that I have been making before you came into the room. At present every 20 *l.* owner sits as a member of the board. I would raise that qualification, especially in these large parishes, and then you would limit the number of persons and the class of persons entitled to grant mandates to a higher class; and the owners, who by the operation of such a law would cease to be members, would elect representatives.

5468. Would you in that case increase the number of elected representatives?—In many cases I think that that would necessarily follow.

5469. Mr. *Miller.*] Do you think it is a good plan to have official members, such as the elders of the parish and the clergyman?—I think that the clergyman of the parish is, in almost all cases, a very useful member. With regard to the elders, where their number is comparatively large, large as compared with the rest of the parochial board, that, I think, is more questionable. But in many cases there is no doubt that much advantage is derived from the elders, who are almost in the same position as elected members. The objection has been made, I am aware, that it gives the minister too great a power, because he may con with six elders to support him; and, no doubt that has happened occasionally.

5470. Has not the clergyman the chance being elected, if he is so useful as you say?—think I should prefer the minister of the pari being *ex officio* a member; I think that, irr spective of the establishment, he is in a differe position altogether from the ministers of a other denomination, because in addition to h manse and glebe (which at present are not asse able), he derives his income from a charge up the land, a fixed and perpetual charge on t land; and I think that you have there a rea for dealing with him differently from the way which you deal with the minister of any oth denomination, whose income is derived from v untary contributions.

5471. But he is not burdened in any way w parochial rates; he does not pay on what he rives from the land?—No, because it is me and substance.

5472. The Dissenting minister pays on manse, I suppose?—The Dissenting minister d and I think the Established minister should a and then you would have the same test of means as of the Dissenting minister's.

5473. He does not at present?—No.

5474. *Chairman.*] He pays no rate at all He pays no rate at all, and I think it is unfor nate for the clergy themselves that that is case. I think it would be beneficial to them contribute their share along with other peopl the parish.

5475. Mr. *Ellice.*] If the minister is subjec rates, he then becomes a heritor, and would require to be elected?—He is an owner under Interpretation Clause of the Poor Law Act; is not a heritable proprietor, but in the sens the Poor Law Act, he is an owner; the In pretation Clause puts him in that position.

5476. *Chairman.*] I presume that the stip is no part of the property of the heritor, but property that has been set apart for the Chu and forms the ground of subsistence for the cle man; and you can hardly call it, therefor charge upon the land?—It is a burden upon heritor's estate.

5477. Sir *Edward Colebrooke.*] You w rather say that it is a liability to which the is subject, the amount of which is left for dis tion to the Court of Teinds?—Yes.

5478. *Chairman.*] I understand you to say you think the minister ought to remain a mem of the parochial board, but that he ought to tribute to the rates?—I think so.

5479. With regard to the question of the stitution of the parochial board in mixed paris you are aware that the Barony parish in Glas felt so much the inconvenience of the present that they got a special Act enabling them t constituted like a burghal parish?—Yes.

5480. Are you aware how that works?—I derstand that they are not perfectly satisfied it; I understood from the evidence given by of the witnesses here, that they think it mig improved by raising the qualification.

5481. I think they indicated that the mo election was inconvenient, there being only hour owner for it, and that they wanted a more time for the ratepayers to elect; it also suggested that a higher qualification sh be allowed?—With reference to the electi

ve observed that one of the witnesses stated t they were left during a portion of the year hout any board at all. Now that was a mis- e on his part, because the days of election are d by the Board of Supervision, and there are ee bodies which elect, the ratepayers, the com- sioners of supply, and the kirk session; and board purposely fix different days for these ee elections, in order that in the interval ween the first day and the second, and the ond and the third, there should be a residuum the parochial board, in order to carry on cur- t business. The election of ratepayers takes ce on the last Tuesday in November, the elec- h by the commissioners of supply on the first ednesday in December, and the election of the k session on the second Wednesday in Decem- ; and the Board of Supervision never heard complaint upon that ground, and no repre- tation has ever been made to us.

5482. Have you considered the question of ending the area of chargeability generally? have, especially since it has been the subject discussion in the country.

5483. What are your views on that head; are in favour of adopting the principle?—No; I nk that any large extension of the area would duce very unfortunate results. I think it uld be extremely hazardous, and I do not my- see much benefit in any direction to be de- ed from it.

5484. In what respects do you think it would hazardous?—I think it would lead to extrava- ce; I think it would lead to a more lax inistration of the law, and to a less intimate wledge of the people, and a less careful con- eration of the claims of the people who apply n there is at present. Sir John M'Neill put n memorandum on that subject when he was mined last year; it was prepared by myself a commissioner of supply in the county of inburgh in 1867, and I have had it corrected rn to the present year, if the Committee care to e it put in. I need not further refer to it, Sir John McNeill referred sufficiently to it; is merely brought down a year later. We e had but one experiment of enlarging area of chargeability in Scotland, namely, ay, and the results there were not satisfactory. *The Memorandum was handed in*, vide *Ap- dix.*)

5485. Mr. *Ellice.*] There was less economical ard for the general fund than for the local ?—Certainly; that appeared to be the result.

5486. *Chairman.*] The evil of that combina- n probably arose from the scattered nature of population, but do not you think that in more sely populated districts the principle might adopted with advantage?—No doubt in some efully selected instances it might; on Tuesday erence was made to the cases of the Canongate d Gorbals, and there may be some others; but think all those cases would need very careful quiry before action was resolved on.

5487. Have you had the means of examining all the result of the recent legislation in gland in that direction?—I have heard nerally of it, but it is so recent that I imagine e result cannot be well ascertained yet; upon at subject perhaps you will allow me to refer e Committee to evidence given by Sir John Neill in 1850, before a Select Committee of e House of Lords, of which Lord Portman was airman; I think it fully expresses, and better than I could express them, my views as to the way in which any combinations ought to be attempted. This question was put to him: "The object of my question is not so much to determine precisely what is the best area for poor law taxation, as to ascertain what are the leading principles which you would apply to such a question?" and his answer is, "I think I should hardly venture to go further than this; I would say that it was necessary to guard against having too wide an area, because it is fatal to economy. It is necessary on the other hand to guard against having too narrow an area, because it involves you in an expense of management, which is great in proportion to the sum expended, and throws you into such difficulties as I have been describing in the case of Canongate, I therefore hold that it is impossible to lay down any general rules. If you were to have a new distribution and combination of parishes in Scotland I cannot imagine its being got at in a satisfactory way without a special inquiry for that special purpose, always having reference to local circumstances." Then he says further on, "I would not join any parishes without an examination of the local circumstances. I would investigate the whole of the local circumstances before I combined the parishes, and without a thorough knowledge of those circumstances, and ascertaining that I was not doing a gross injustice, I would not effect it; I do not think it is possible to lay down any general rules for the combination of parishes; the circumstances are so various that I think you must deal with them as they arise." Then he is asked. "How would you deal with such a case as that suggested in the last question?" which was a case in which the assessment in one parish was 30 per cent., and in another adjoining parish 2 per cent., and his answer is; "I must have a great many other elements in my calculation; I must know the population of those two parishes; I must know the assessable property of those two parishes; I must know what would be the probable amount of the rate after the combination. There might be other elements; but at the present moment those appear to me to be the most prominent; I would not be deterred from effecting a combination, unless, by doing so, I should cast such a burden upon the parish that was to suffer as was altogether unreasonable. Though I might largely increase its rate, I would not be deterred by that, unless I was increasing its rate much above the average rate of the country."

5488. Then you would point rather to a modification of the present section of the Act, Section 16, which gives power to parishes, in certain circumstances, to combine, but which gives no power to dissolve that combination if they find it work injuriously?—I think there ought to be a power of dissolution, and a power of varying the limits, if after experience it were found that the limits should be altered.

5489. You would be prepared, at any rate, to suggest a modification of the 16th Section of the Act in that sense, so as to facilitate combinations wherever it might be found on examination to be desirable that combinations should be made?—Yes. At present you are aware that a resolution to combine is not really in the power of the local bodies, because any one of the local bodies objecting can prevent a combination taking place. I think that some facilities should be given to prevent that result happening when it is clearly desirable that a combination should be effected.

Mr. *Walker.*

13 May 1870.

5490. In what way would you suggest that it would be well to modify the law?—It is very difficult to suggest any way which will not be thought disagreeable by some one or other of the parties, but no other mode has occurred to me except what, I think, I mentioned on Tuesday, either that a special inquiry should be made over the country in those places where it is thought desirable, the question to be settled by a third party, a body appointed for the purpose; or that it should be in the power of the Board of Supervision, upon the application of any one body, to take the matter into consideration, and to determine what shall be done. I am not in the least anxious that the Board of Supervision should have that power, but probably they could use it without much risk of being thought to act detrimentally to the interests of any one of the parishes concerned. Take the case where it is a question of finance between the two parishes, one being very lightly rated; take the case of St. Cuthbert's and Canongate, which is exactly a case in point. St. Cuthbert's objects most persistently to a combination, because the effect, they think, will be that it will raise the assessment 1*d.* or 2*d.* in the pound, and they never will agree to it; but I think an arrangement could be made which the sensible people of the parish, at all events, would say was the right and proper one. The majority of the parochial board in St. Cuthbert's object simply because they think that the result would be to raise their rates.

5491. Sir *Robert Anstruther.*] And you would put a power in the hands of the Board of Supervision to compel them to combine, if the Board of Supervision judge it to be for the general welfare?—There must be a power of compulsion somewhere; otherwise it will not take place in any parish; but I do not desire that the Board of Supervision should have that power.

5492. Mr. *Ellice.*] Irrespective of this state of things in the large cities, do you think that the state of things in Scotland generally is such as urgently to demand the change which you suggest?—No; I only know those two cases in which there is an urgent call for it.

5493. Sir *Edward Colebrooke.*] You do not desire to extend the system of combination throughout the whole of Scotland?—I do not desire to do so.

5494. Not to make it compulsory?—No.

5495. Only to bring this power to bear where there is an initiative on the part of some parish, and where there is some unreasonable objection on the part of other parishes which the Board of Supervision think ought to be united with them?—Yes.

5496. You would limit the interference to exceptional cases like that which I have stated?—Certainly; I do not think there is any call for it, and I think it would be most injurious, in most cases.

5497. Mr. *Loch.*] What are the two cases you alluded to?—Canongate and Gorbals.

5498. Mr. *Orr Ewing.*] But would you not make it compulsory upon all towns and cities where there is more than one parish, that they should be combined into one for rating purposes?—That is a question of expediency, I think, and as I said before, in answer to Mr. Ellice, I know no urgent reasons, none have been brought to the knowledge of the Board of Supervision, for combination being effected, except in those two cases; it is possible that there are other cases in which a combination would be desirable, but I am not aware of any.

5499. Do not you think that in a town or city where the inhabitants are assessed for all other taxes equally within the municipal boundaries, is an anomally to have an exceptional rating for the poor, and that the effect of that is that the poorer portion of the city pays the higher poor rates?—But in all those cases there is a portion of one or other of the parishes which is not within the municipal boundaries, and the difficulty arises (it could only be met by a compulsory classification) that you are dealing with people outside the municipal boundary upon a principle which may be applicable to those within it, but has no connection or reference to those without it.

5500. You would have no objection to the assessment being equal within the municipal boundaries?—I did not express any opinion as to whether that was desirable or not; but I mean that that reason for equalising it does not extend over the whole area of the parishes interested.

5501. The valuation of property situated, as you stated, not within the municipal boundary, is comparatively small to what it is within the municipal boundary of any parish, is it not?—In some cases; in other cases it is very large.

5502. Could you give us the difference of the two kinds of property in St. Cuthbert's, for instance?—No, I have not that here; but Old Machar, I think, has a large rental outside the municipal boundary of Aberdeen. Liff and Benvie, again, with reference to the portion of the parish in Dundee; and there are other cases.

5503. And the Barony parish?—The Barony must have a very considerable rental outside the municipal boundary too.

5504. Could you, without much trouble, ascertain what the valuation is of these parishes or towns and cities that are partly landward and partly urban, and give us the valuation of each?—I will ascertain whether the inspectors have the means of separating one portion of the valuation from another.

5505. You can, perhaps, give us all the parishes so situated; for instance, in Paisley there is the Abbey parish; and some others may occur to you?—Yes.

5506. *Chairman.*] May I ask you, on the point of valuation, why it is that in your annual reports you do not give the valuation of each parish, from which we might draw what the rates are in each parish, which we cannot now arrive at from your reports?—The board have always thought that they were in an official sense restricted to public documents for that information, and they have taken the last Return to Parliament; and so with the population, the last Census; they have occasionally given additional information derived from other sources, but they do not feel that they are entitled to rely upon that in the same way as upon information obtained from official documents.

5507. I am speaking of valuation, not population; the valuation roll is an official document, I presume?—It is not communicated to us officially to Parliament.

5508. It is communicated to every inspector of every parish for the purposes of raising the assessment; surely the inspector is your officer, and it is therefore communicated to you through your officer?—We do get an annual return from the inspector, of the total valuation of the par-

we have never dealt with it as being derived
a Parliamentary authority.

509. Mr. *Orr Ewing.*] Would it not be well, only to have the valuation of each parish ed, but the rate in each parish?—Under a em of classification there is very little infor- ion to be derived from that.

510. Mr. *John Hamilton.*] You have always rred in your report to the valuation of 1843? hat is for the purpose of comparison; I think so takes a later valuation, that of 1856.

511. That is quite valueless for any practical poses now?—Quite, as regards the value.

512. But would there be any difficulty in ply entering in one of the columns of your ual report the valuation of each parish as you ive it from your inspectors?—No, there ld be no difficulty in doing that.

513. *Chairman.*] There would be no diffi- y in furnishing the valuation for each parish your annual reports; you have that at your l?—No difficulty.

514. But, you would not be inclined to do unless you had a statutory enactment com- ing you?—We never felt that we were tled to rely upon that solely as affording rmation as to the burden upon property.

515. But, at any rate, it is what everybody ks upon; the assessments are all made upon why should you not give that information *at quantum*, seeing that it would be only an itional column?—It could easily be done.

516. Mr. *John Hamilton.*] The object would o see whether the pauperism of the country reased in proportion to its wealth?—Yes.

517. Mr. *Loch.*] You said just now that the nciple of classification would render a return the rates paid in each parish comparatively less; but in how many parishes in Scotland, of the whole number, does the principle of sification exist?—In 176 out of 887.

518. At any rate, therefore, in the large ma- ty of cases the rates would be useful as show- the pauperism?—Yes, they would.

519. Mr. *Gordon.*] How many parishes are combination now?—None; Islay was the only tance of it, and they had not been a year, I nk, united, when they wanted to be divorced.

520. I suppose combination involves an equal e in all the parishes at present?—Combination resent involves an equal rate, and an entirely tive parochial board.

521. Might not provision be made for com- ations upon the footing that there might be unequal rate, based upon an average of pay- nts in each separate parish during a certain nber of previous years?—That would be pos- le, of course.

522. Might not that tend to facilitate combi- ion where it was desirable, with a view to nomy of management?—If you mean to facili- e voluntary combination, I think it would inish the objection to voluntary combinations, t I do not think that it would be sufficient to mote them. With reference to the question of luation, in the Board's last Report, the 24th port, at page xiii, the rate per cent. of annual lue in 1843 is first given, as had been done m the beginning; then there is another rter table giving it from the Return of 1856; d then follows this paragraph: "The rate per nt. of expenditure for 1869, on the annual value real property, as estimated for 1859, would be 4*s.* 6¼*d.*, or 1*l.* 16*s.* 11½*d.* per cent. greater 0.47. than in 1856, when similar returns were available; but the rate per cent. of expenditure for 1869 on the annual value of real property for that year, as returned by the inspectors of poor, is only 5*l.* 14*s.* 2¾*d.*, and is 1*l.* 10*s.* 3½*d.* less than the rate per cent. of expenditure for the same period, calculated on the estimated annual value for 1859, as above stated." That is something of the nature of what Mr. Hamilton proposes; but the board have always felt that while they had that information, they were not entitled to rely upon it as official.

5523. Mr. *John Hamilton.*] I presume that it would be a great convenience, in looking to the state of pauperism in Scotland, if you could get that information in each parish; you would see then whether the valuation of the parish increased in proportion to its pauperism?—The most convenient and the most certain way of attaining what you have in view would be to enact that the assessors in all the counties and burghs should transmit to the Board of Supervision not a nominal return, but a return of the gross value of each parish; then we should have direct from an official source accurate information.

5524. *Chairman.*] But you do not require an Act of Parliament to enable you to ask an inspector to send that information, do you?—No; but it comes second-hand from him, and I place no great reliance on it, for this reason; that at present they make deductions from the initial basis of assessment; and I think it very likely that some of our inspectors send us the net value and some the gross value.

5525. Mr. *John Hamilton.*] But the valuation roll must be produced at a meeting of the parochial board, and signed by the chairman, and that is an official record, is it not?—It would be better, I think, if we were furnished with it by the officer who makes it up.

5526. *Chairman.*] Then the difficulty would be removed by the repeal of the 37th section of the Act?—To a large extent.

5527. Mr. *John Hamilton.*] But the gross valuation roll is brought before the parochial board?—I presume that it is.

5528. Mr. *Gordon.*] The inspectors in many cases, you think, may send to the board the net valuation after the deductions have been made, under the 37th section?—I think it is quite possible; we have no guarantee that it is an accurate copy of the valuation roll.

5529. And you would prefer to get a copy from the officer of each county?—Yes, the clerks of supply and the town clerks.

5530. *Chairman.*] But the clerk of supply is now bound to furnish the inspector with the valuation roll of the parish, and all that you would have to do would be, would it not, to order your inspector to send that same document to the Board of Supervision?—The document sent to the inspector contains a great deal more than the Board of Supervision would require. It contains the name of every holding, the name of every owner, and the name of every occupant. What the Board of Supervision would require would be simply the total valuation in each parish. I have here a memorandum containing, I think, the greater part of the towns which are in more parishes than one, with the population, the number of registered poor, the proportion of paupers to population, the assessment, and the rate of assessment per cent. of gross value. Probably it contains some information that the Committee may

Mr. *Walker.*

13 May 1870.

may desire. I may mention that there are some other towns. This memorandum does not exhaust the whole of them; I think Hawick and Galashiels are towns which are in more parishes than one. (*The Paper was handed in,* vide *Appendix.*)

5531. I gather from you that although you do not think that there are any rural parishes, or any other than these mixed parishes which you pointed to, which might be advantageously combined, you would not have the power in the Act restricted to them, but you would give a general power, upon a proper investigation of the circumstances of each case, to insist upon a combination being made?—I am not prepared to say that that is desirable, because I have not heard any complaints made from any of these places of difficulty arising from their not being one as regards the poor relief; but it is possible that such cases exist besides those two to which I have referred; I do not think that I should like to go further than that.

5532. Referring to this general sort of idea that is abroad among the public, that extension of the area of chargeability would remedy a great many of the supposed evils of the present state of things, it might be desirable to give a full power to grant these combinations and to compel them, so that if any case were made out, the parties who desired it might have the case argued before the Board of Supervision, who should have power to deal with this matter; you would see no objection to that?—It possibly might be right to do so.

5533. Mr. *Ellice.*] But I gather your opinion to be, that it is not advisable at present to increase, as a general rule, the area of chargeability?—Certainly that is my opinion, except in cases in which the necessity for it is clearly made out.

5534. *Chairman.*] Are you in favour of retaining the present system of rating, charging the rates to the poor upon real property, or are you disposed to approve of any system that might be devised for bringing in the general property of the country to contribute, personal income and personal property?—No; I think that the present system, with some modifications, may be made to meet with fair approximation the equity of the case. I think that in parishes where there are different descriptions of property, a classification of occupants should be compulsory; and I think that by an equitable classification you would get an approximation to a man's ability to contribute, much more easily than by any other process that I am aware of.

5535. But taking the case of owners, is it not the fact now that owners are in many cases taxed inequitably; for instance, a man has an annuity upon his estate, the annuitant pays no poor rates, although he is really in law as it were, a proprietor of land, and the owner of the property upon which that annuity is charged has to pay poor rates upon his own income, and also upon the income which is obtained by somebody else?—I do not think that it would be possible to devise any system under which there would not be exceptional cases of inequality; I am afraid that that is the case with all taxation, but I think that on the whole, the fairest and the best mode is that which is now in operation.

5536. The present mode is roughly made out, so as far as possible to make parties pay according to what is supposed to be their ability to pay?—Yes.

5537. But if the measure is not a fair measu it becomes an inequitable mode of taxation?—will take a case to illustrate what I mean, t case of such an owner as you have referred to, owner who has got an estate of 500 *l.* a year, bu dened with an annuity diminishing his availab income to live on; that man will pay his share half the rate as owner, because the property there in the parish, and as owner he pays t owner's half. Then assuming that his income very much diminished by this burden upon estate, he will live in a house corresponding to l income; there comes in the operation of the s tem of classification, and he will not pay upon gross income, but upon his estimated net incon

5538. Supposing that a man with 500 *l.* a ye rental has 200 *l.* a year charged upon that rent do you think that whether he lives in a house 50 *l.* or 100 *l.*, his house would really represe the equitable allowance for that heavy char upon him?—I think it would if there were proper classification.

5539. Take, for instance, the case of a m who is a small trader, and who can make more his money in trade than in keeping it in ha and is burdened to two-thirds of his proper he has to pay the tax on the whole of his inco from the house, the whole of his occupati though he is really paying somebody else wh not taxed?—He pays on the house which selects to live in.

5540. But so far as he is taxed as owner, he paying on a larger share than he ought to be The principle is, that property is to be equa rated; the occupancy is a different matter.

5541. I am speaking of ownership now as tinct from occupancy; assuming that the oc pier can be fairly dealt with by classificati classification does not affect the case of owner?—It appears to me that the result wo be to exempt a large portion of the prope of the country from taxation altogether.

5542. Not at all; what I would sugg would be this, that the bondholder or the nuitant (neither of whom probably lives in parish, and neither of whom, therefore, con butes as an occupant even to the taxation) sho be charged just as they are charged with inc tax by the party who pays them interest; w do you say to that suggestion?—If it were law, I think that the result would be simply t that the person who charged the annuity u the estate, would charge it as an annuity fre poor rate, and the owner would not be a bit b fited. In the same way with a debt, the pe lending the money would stipulate for a rat interest independent of any deduction on acc of the poor rate. It would raise the rate of i rest and increase the annuity.

5543. Has the income tax and the mod paying it by deduction from the interest of bondholder had the slightest effect in raising interest?—I cannot answer that question, I sure; but I have no doubt that it must be ta into the calculations of keen money lenders.

5544. *De facto,* did the passing of the Inc Tax Act raise the rate of the interest of mon —It is impossible for me to answer that quest because the rate of interest is a thing that tuates from year to year and almost from m to month; it depends not only upon the inc tax but upon a great number of concurrent cumstances.

5545. Mr. *Ellice.*] The income tax affects inc

income of all persons from whatever source that income is derived?—Yes.

5546. Mr. *Miller*.] What you state is applicable to the bondholder would not be applicable to the minister's stipend; I think in your answer to that question, on another matter, you stated that the clergyman had a certain right in the land, and therefore you thought that he was a proper person to sit at the board; he receives so much of the rent of the parish, but he pays nothing whatever upon it?—Yes, but if he is to be taxed on his manse and glebe, and as I have proposed on a scheme of classification, then, inasmuch as in all schemes of classification the occupancy of a dwelling house is taken as the best test of a man's means, and is rated higher than the occupancy of other premises, he would pay as an occupier a higher rate than a tenant farmer.

5547. But not as an owner?—No.

5548. He is an owner to a certain extent of the rental of the parish; all proprietors are charged upon the rental; the minister is not, and a certain portion of the rental goes to the minister, but in his right of having the tythe of the parish, he is not taxed upon that tythe; is it fair that he should be exempted as an owner?—I think it is just as well as it is. It does not affect a large amount of property in the parish, and the amount in many parishes of the stipend is allocated by the court with reference to all the circumstances, and with reference to the fact that he does not pay poor rate, I think that it would be hard to make him pay in that capacity. The minister cannot sell his stipend or deal with it as capital; he is not the owner of it in any proper sense.

5549. *Chairman*.] Then, in that case the proprietor, the heritor, is really paying for another person, not according to his own ability; he pays the tax upon the whole of his rental which includes the amount which he pays as stipend?—No, the stipend is deducted from the owner of the land.

5550. Mr. *Miller*.] But it is not deducted in the assessment of the poor rate?—The stipend is deducted; it comes under the 37th section.

5551. But if that 37th section were done away with, then how would it stand?—Of course, they would be all assessed on the gross value then.

5552. The minister of the parish would escape, and it would come, as the Chairman has said, to this, would it not, that the owner is assessed upon what he has to pay to the clergyman?—But I am not prepared to admit that the stipend is in the same position as the manse and glebe. He would pay upon his manse and glebe, according to my proposition, as owner first of all, and then as occupant classified; and I think that that is a fair contribution.

5553. *Chairman*.] And you would not make him pay as owner, in respect of his stipend, which is a charge upon the land?—No.

5554. Do not you think that that leads to an unequal distribution of rates, more especially when you consider that the stipends are not equitably allocated in all properties, according to the value of the properties?—I think that a contribution by the minister of the owner's half upon his manse and glebe, and a second contribution as occupant of his manse and glebe classified, looking to his means and his position in the parish, would be a fair contribution to the assessment to the poor.

5555. I am not asking the question just now as to what would be an equitable tax upon the minister, but I want to know whether you do not consider that the present incidence of taxation is inequitable upon owners, because they pay for a large amount of income which they do not receive themselves, and which, in fact, is not their's, and especially in relation to stipends, where it is known that there is very unequal distribution of stipends; take, for instance, two properties together in the same parish; one may pay three times the amount of stipend of the other, though the two properties are of the same value, arising from extraneous circumstances. It would therefore make a very inequitable mode of raising the tax, if there is no consideration to be taken of these charges upon the land which diminish the proprietor's interest?—No doubt there is that difficulty in the abolition of the 37th section, that the operation of gross rental would not apply equally in all cases.

5556. Mr. *Loch*.] Then do you hold that under the 37th section the stipend of the minister is always deducted before ascertaining the net value on which the heritor or occupant pays his rate?—I believe that is universal. The practical way of dealing with the 37th section in most parishes, the Committee are probably aware, is not to require a voucher for each separate payment, but to give so much per cent. deduction to meet the allowances given by the 37th section; and I have no doubt that many gentlemen think that their stipend is not deducted, but it is all the while included in the per-centage.

5557. *Chairman*.] You mean that the 10 per cent., for instance, covers the deduction in regard to stipend?—It is a calculation intended to include that.

5558. Mr. *Loch*.] Is it by the parochial board that these deductions are fixed under the 37th section of 10 per cent., or of 7½ per cent., or of 15 per cent., as the case may be?—Entirely; and I would just point this out also, that when one speaks of 5 per cent. or 10 per cent. deduction in any one class, the criterion of its being a just amount of deduction is not to be found in the fact of that per-centage being equal to the actual amount of stipend and other burdens that are to be deducted, but it is the relative scale of deductions. If you take as the highest 25 per cent., the next class of property 15, and then 10, and then 7, it is exactly the same to every ratepayer as if you began with 20, and took the same proportion between the various lower amounts of deduction; the effect is relative, not positive.

5559. *Chairman*.] But with regard to the allowance to the owners of land, it is just one rate, 10 per cent., or 7 per cent., or whatever it may be?—Yes.

5560. If, therefore, the charges which this went to meet were equal, that deduction would meet the case as you suggest; but in this particular case of stipend I suppose you are aware that there is an immense inequality?—I am quite aware of that.

5561. I know a case, and I believe that there are a great many others, where a man with one farm is paying the same stipend that his neighbour, who has perhaps 10 times the amount of his property, is paying?—Those cases are very frequent.

5562. Mr. *Loch*.] As regards classification, that is a proceeding that is initiated entirely by the parochial boards, is it not?—Entirely, at present, by the parochial boards.

Mr. *Walker.*

13 May 1870.

5563. Is there any power of objecting on the part of individuals, with a claim to be listened to by the Board of Supervision in dealing with their case?—Yes; the Board of Supervision never take any resolution about classification into consideration until they have allowed an interval of time to elapse, in order that if any persons in the parish desire to object they shall have an opportunity of sending in their objections, and these are always considered by the Board of Supervision before they decide.

5564. But the application, when once made to the Board of Supervision, is in their hands, and they may agree or not to the classification, notwithstanding the objection made by the individual?—Yes.

5565. Mr. *John Hamilton.*] Have you that statement which you mentioned last time?—Yes, I have a statement of the parishes and classifications adopted under the force of Mr. Baxter's Act. I think a question was asked of Mr. Fraser, my colleague, last year, with reference to the parish of Beith, in Ayrshire, under the idea that Beith was one of the parishes which fell under the operation of Mr. Baxter's Act; that is not so. The parish of Beith resolved voluntarily to abandon means and substance, and to adopt a classification before Mr. Baxter's Act was passed; there was indeed one objector against the scheme of the parochial board, but the Board of Supervision did not think his arguments tenable, and they approved of the classification as proposed by the parochial board, and no proposal has been made to the Board of Supervision to alter it since. (*The Statement was handed in,* vide *Appendix.*)

5566. Sir *Edward Colebrooke.*] On Tuesday, you gave your opinion that it was desirable to retain the present system of certain sheriffs being members of the Board of Supervision?—Yes.

5567. Is the number of legal cases so numerous that you require their constant advice?—The matters considered by the sheriffs as members of the board are not confined to legal matters. A great number of them involve legal points, but in regard to the whole of the general business where the papers are long, or where the subject is a complicated and difficult one, the papers are circulated at the houses of the sheriffs, so that the board may have their assistance after careful perusal.

5568. Are they, one or other of them, generally in attendance?—I think invariably; generally three.

5569. And you would not derive the same advantage from having a member of the legal profession on your staff?—No. The advantage of having three practising barristers on the board is very great indeed.

5570. They are cases of general administration, not of special legal points on which you could refer to an advocate for his opinions?—No, if we took the opinion of counsel in all those cases that I refer to, the expense would be very great indeed.

5571. With regard to the law of settlement, you are averse, I understand you, to a change in the law. Are you anxious that it should maintain its present term of five years?—Yes, I think that on the whole five years is the fairest and most convenient term. I am very averse to disturb the law of settlement more than is absolutely necessary. I think that the principles of the law should be retained as nearly as possible, because the result of any considerable changes would be fresh litigation.

5572. That would not apply to shortening the term; that would rather reduce litigation, would it not, inasmuch as it would then be more easy to prove that a pauper had acquired a settlement?—With reference to that, I think that five years is a more equitable term than a shorter period.

5573. With reference both to the town and to the country?—With reference to the town and to the country, and the equitable claim that a pauper would have on any particular parish.

5574. Mr. *Loch.*] Is there not this inconvenience, that in such a place as Glasgow, which is divided into various parishes, with the subdivisions of which the pauper is unacquainted, he may remove from one to the other during the five years, and so gain no settlement in Glasgow, although he may have resided long enough there to gain a settlement otherwise?—That is so; but that is the ground on which combination of those two parishes is thought desirable.

5575. But there is hardship of that kind both upon the pauper and upon the country parish, in respect to the non-acquisition of a settlement in such a place as Glasgow?—In some cases I have no doubt there must be; there are, certainly.

5576. *Chairman.*] You are aware that in Ireland there is no law of settlement?—I am.

5577. Evidence was given the other day by Mr. Lambert, showing that the cost of the poor in England averaged the rate of 7 *s.* per head of population, whereas in Ireland it averaged only 3 *s.* per head of population; and I see by your last report that, in the year ended May 1869, the rate per head of population in Scotland is a fraction over 6 *s.* How is it that in Scotland, a smaller country than Ireland, the cost is double per head of population what it is in Ireland?—I do not think that the Irish system is an economical system; it has been effective in repressing pauperism, no doubt, and I think that in Ireland it may be defended on many grounds; the effects, however, are not altogether to be attributed to the fact of there being no settlement.

5578. I wanted to draw your attention to the fact that there is no law of settlement (it may or may not have anything to do with it), and to know whether you think that there may be some relation between the two facts?—The expenditure in Ireland, and in England, too, has been increasing as well as in Scotland, and I find that the total expenditure in Ireland in the last year of which there is a report, the year ending September 1868, was 841,286 *l.*, and the whole rateable property in Ireland amounts to 13,117,000 *l.* In Scotland, for the same year, the total expenditure was 863,200 *l.*, and the estimated annual value upon which that is laid is nearly 16,500,000 *l.*

5579. What is the relative population; that is a much more important point, is it not?—I have not made a note of that, but I think it is quite clear that the burden in Scotland is not so heavy, in comparison to the capacity of the people that have to bear it, as it is in Ireland.

5580. Mr. *Ellice.*] Can any legitimate comparison be drawn between England and Ireland and Scotland in these respects, inasmuch as the circumstances of the poor law are totally different, and whereas in England and Ireland able-bodied relief is given, in Scotland it is limited to a strictly

strictly pauper class?—No, it is impossible to draw any strict comparison between countries so differently situated.

5581. *Chairman.*] I see that the cost of relief in Scotland in 1868 was 5 *s.* 7½ *d.* per head of the population as compared with 3 *s.* in Ireland?—Our population is much smaller in comparison to our rental.

5582. Does not that rather indicate that our pauperism greatly exceeds the ratio to the population that there is in Ireland?—There is no doubt that it does; the Irish is a repressive system, a system that would not be tolerated in Scotland I apprehend for a week.

5583. What is there repressive in it?—Their system of giving relief only in workhouses; public opinion in Scotland would not allow that; no doubt that would diminish the number.

5584. But that is not the case in Ireland, for there are a considerable number of people relieved out of doors; Mr. Lambert stated 19,000 in the year to which he referred?—A very small proportion are relieved out of doors.

5585. Can you give us the relative amount of relief per head of population in Scotland as compared with Ireland?—I have not the means here of comparing it with Ireland. The Committee are aware of two reports issued when Sir John McNeill was chairman, in which there was an elaborate comparison between the pauper statistics of England, Ireland, and Scotland, namely, the 13th Annual Report, at page 23, and the 14th Annual Report, at page 19.

5586. The total number given by Mr. Lambert of poor receiving relief in Ireland was 81,568, of whom 62,000 were in poorhouses, and 19,600 receiving out-door relief?—In Scotland out of something like 80,000, with 48,000 dependants as the total number of poor, there are only between 8,000 and 9,000 receiving indoor relief, so that the disproportion is enormous.

5587. Mr. *Orr Ewing.*] Is it not the fact that one-third of the paupers in Scotland are Irish?—I cannot give you the actual number, but I know that a very large number are.

5588. Mr. *Ellice.*] Your answer would lead to this question, whether, in your opinion, adopting the Irish system with regard to workhouses would have an economical effect upon the present poor rates in Scotland?—I have no doubt that the adoption of the Irish system, including its workhouse system, which is its main feature, would reduce the amount of expenditure on the maintenance very largely of those whom the poor law would then support.

5589. Would it reduce the average rate in Scotland?—It is very difficult to answer that question, because in order to do so I should have to estimate the amount which it would be necessary to expend in the erection of poorhouses, workhouses they would then come to be properly termed, because our present poorhouse accommodation would be totally inadequate to meet any such system.

5590. *Chairman.*] But that would be simply the capital account expenditure, and would not be a permanent charge?—It would be a charge for 30 years.

5591. With regard to the question of out-door relief, I ascertained from Mr. Lambert that the poor were not worse treated in Ireland than they are in England. He first states, with regard to those in the poorhouses, that they are as well treated in Ireland as in England. And then at Question 5069 he is asked, "With regard to those who receive out-door relief in the two countries, what is their comparative condition?" And the answer is, "Taking all circumstances into the account it is about the same." So that Mr. Lambert's evidence goes to this, that, though the expenditure is very considerably less in Ireland, the condition of the poor is not worse than where the cost is greater?—But I believe that the class of poor who alone receive out-door relief in Ireland are a class of what you may call respectable, decent poor, aged infirm people of respectable character, and widows with two or more children. I think that those two are the chief classes of persons who receive out-door relief there.

5592. Mr. *Ellice.*] That answers the description of our paupers, as legally defined in Scotland?—It answers the description of some of them.

5593. The great bulk of them?—The great bulk of them.

5594. All, in fact, except the cases of illegitimacy?—Unfortunately we have infirm people who are not very respectable. With regard to the Irish paupers, in 1854 Sir John McNeill gave evidence before a Select Committee on Poor Removal, and obtained for the purposes of that Committee a special Return. He says: "The number of persons chargeable in Scotland, who would have been removable to Ireland if they had not acquired a settlement, but who are not removable because of their having acquired a settlement, that is, the annual average for eight years of such persons is 13,283. There are, therefore, in Scotland 13,283" (Irish born) "paupers who have ceased to be removable because of their having acquired a settlement in Scotland. The whole number chargeable, that is, the average annual number of Irish paupers chargeable in Scotland for the last eight years, has been 30,905; there are, then, 30,905" (Irish born) "paupers chargeable, of whom 13,283 have acquired a settlement." These numbers include dependants. Therefore, of the persons chargeable, there was an average during these eight years of 17,622 who were removable, and that includes dependants also; and the average annual number of persons removed by warrant was 636; by voluntary arrangement, 5,216. The whole average number of annual removals by warrant and by voluntary arrangement during these eight years was 5,852, leaving 11,770 removable but not removed. I cannot give you the same details since that date, but I have the number of Irish paupers, including dependants, during the year 1864 and down to the year 1869. In 1864, there were 33,961 Irish born paupers, including dependants, chargeable, and in that year 1,056 were removed to Ireland; in 1865, there were 37,202 chargeable, and 887 removed to Ireland; in 1866, there were 35,047 chargeable, and 691 removed to Ireland; in 1867, there were 38,127 chargeable, and 300 removed to Ireland; in 1868, there were 40,649 chargeable, and 497 removed to Ireland; and, in 1869, there were 42,773 chargeable, and 428 removed to Ireland. So that, from 1864 to 1869, the increase of Irish paupers chargeable in Scotland has been from 33,961 to 42,773. (*The Table was handed in,* vide *Appendix.*)

5595. Mr. *Miller.*] When you state the number "removed to Ireland," does that include all those sent away, not taking into account those who immediately came back again?—These are the removals; it takes no account of those who returned.

Mr. *Walker.*

13 May 1870.

5596. But we have evidence that very few of them remain in Ireland; they come back again?—They do; and observe the result, that whereas the number chargeable has increased from 33,000 to 42,000 in these years, the number of persons actually removed has diminished from 1,056 to 498. Many of the parishes now think it needless and hopeless to attempt removal.

5597. Mr. *Orr Ewing.*] They just return as soon as they are sent over?—In many cases they do. In some instances they have arrived at the parish from which they had been removed before the removing officer has been able to get back himself.

5598. And do you think that the stringent poor law in Ireland is a means of increasing the poor rates in Scotland?—I have no doubt that they prefer relief in Scotland to relief in Ireland; that is one of their inducements to return.

5599. *Chairman.*] I should like to clear up that point about the law of relief in Ireland. At Question 4971 it was asked of Mr. Lambert, "Is the compulsion of the law to relieve in the poorhouse limited entirely to the able-bodied poor in Ireland?—(*A.*) Yes; and persons depending upon them, their families, for instance.—(*Q.*) If a man goes into the workhouse his family must follow him, in Ireland?—(*A.*) Yes; if a man requires relief on account of the sickness of any member of his family, not of his own, if, for instance, he requires relief on account of the sickness of a child, the whole family must go into the workhouse, with the exception that, by a late Act passed in 1862, the guardians may take that member of the family alone into the workhouse, but then, of course, no out-door relief would be allowed to the other members of the family.—(*Q.*) An able-bodied man, temporarily ill, can be relieved out of the workhouse?—(*A.*) 'Disabled from labour by reason of old age, infirmity, or bodily or mental defect, and of such destitute poor persons as, being disabled from labour by reason of severe sickness or serious accident;' those are the words, they are remarkable; they are different from the words in any of our English orders.—(*Q.*) Can you give able-bodied women, having illegitimate children, out-door relief in Ireland?—(*A.*) I do not find a distinct prohibition of it; but I think there is no doubt as to the practice.—(*Q.*) What is the practice?—(*A.*) Not to give them out-door "relief." So that that would lead to the result that it is only the able-bodied that are compulsorily relieved in the poorhouse, and that all others who are relieved come within the class of poor who in Scotland are entitled to relief; and yet the number of these is only 19,000 in that particular year as compared to the very much larger number in Scotland, where the population is smaller?—I do not profess to know the law of Ireland intimately, but I rather think that that statement must depend somewhat for its accuracy upon the definition which we ourselves give to the term "able-bodied;" and I believe it is the case that a number of persons whom we relieve in Scotland as having a legal right to relief would be dealt with in England and in Ireland as able-bodied.

5600. Mr. *Elice.*] Are you aware that in the year 1859 the Report of the Board of Supervision stated that "the expenditure on in-maintenance and clothing, and on outdoor relief in Scotland, exclusive of medical relief, and exclusive of the maintenance of lunatics in asylums, and charges connected therewith" was just equal to 3 *s.* 3 *d.* per head?—Yes, I believe that is so.

5601. Can you give us any distinct reason in your knowledge why that 3 *s.* 3 *d.* per head of population in 1859 has increased to 5 *s.* 7½ *d.* in 1868?—The Committee are aware, as they have had it from previous witnesses, that the increase of expenditure has been quite out of proportion to the number of poor; that is to say, that while there has been till the last two years an actual diminution of the number of poor, the increase of expenditure has been very considerable. I think it was Mr. Fraser who was asked with regard to our report of last year. He stated that the Board of Supervision had made inquiries as to the causes, and had got answers from some of the inspectors, and if the Committee wish it, I could put in those letters; they are from intelligent men living in the most important places in which the largest increase has taken place, and you will find their reasons stated very much as they were in the report of that year.

5602. Of course you have read the evidence which has been given upon this point by the witnesses. Have you any opinions or suggestions of your own upon this matter, in addition to the evidence which we have already had as to the immediate causes relating to that increase, and as to any distinct remedies for it?—I think that the causes of the increase can be traced very well by looking at the different heads under which they are found to exist; there is no doubt that there has been a considerable increase in the rate of out-door allowances to paupers, and a considerable increase in the cost of medical relief, a more liberal supply of medical relief, and inspectors' salaries have been raised. The higher rate of wages in the country generally, and the different style of living has led very much to the increase of allowances; then as you are aware there has been a large expenditure upon buildings, and in many parts of the country for a number of years after the Poor Law was passed the paupers upon any particular property, especially in the highlands, were allowed to remain in the houses that they had occupied, and no charge was made against the parochial board by the owner. By degrees that system ceased, and now in a large number of cases, indeed in the majority of cases, the parochial board have to pay rent for the lodging accommodation of the paupers, which of course has increased the general sum of expenditure; then you are also aware that a considerable increase has taken place under the head of lunatics.

5603. Sir *Graham Montgomery.*] Do you find that there is any disinclination on the part of parochial boards to use the poorhouses as a test in consequence of the greater expense of maintaining a pauper in the poorhouse than outside?—No doubt in some cases they do entertain the objection; but as a rule I think they do not apply the poorhouse test with sufficient stringency in cases where the pauper would not go into the poorhouse.

5604. Mr. *Loch.*] Then the result of your evidence upon this point is this, that admitting the number of paupers relieved not to be undue, great, there is no remedy in fact for the increase that has taken place in the amount of expenditure upon those people?—I think that a remedy might be found, at least I should hope that measures could be taken which would prove to some extent beneficial.

5605. Will you mention them?—To begin with one great source of expense, and the most unsatisfacto

nsatisfactory source of expense, women with egitimate children; I am quite satisfied that it almost essential that parochial boards should prohibited from giving out-door relief to any oman whose sole cause of disability is having legitimate children; of course I would exclude om this rule elderly women, and women themlves disabled; but there are a large number of ung robust healthy women whose only claim ises from their having illegitimate children, and would make it imperative that these people ould be relieved in the poorhouse alone.

5606. But head per head that would increase e expense, would it not?—They would not go.

5607. Mr. *Ellice.*] What would become of the ildren?—Well, it is difficult to answer all these estions; I was asked how to diminish the exnse of pauperism.

5608. Mr. *Loch.*] You are now going to prose a means for diminishing the number of upers?—One of the checks that I would sugst against the constant increase of expendire.

5609. But the question I put to you was, ether, admitting the number to be inevitable, ere is any means of diminishing the expenditure on that number?—The two questions are so terwoven that it is difficult to separate them tirely. I have a further suggestion to make; relates both to those persons who ought not to ceive relief, and to those who are receiving exssive relief. You can scarcely deal with the o things quite separately. And my next suggesn, which I offer without entire confidence in its oving a great success, but I think that it would a movement in the right direction, is this: present when a pauper is receiving relief from parochial board, and thinks that it is not suffint, there is a remedy, the pauper complains the Board of Supervision; but if a pauper is ceiving too much there is no remedy whatever. think that there should be a right of appeal the part of any ratepayer to the Board of upervision, on the ground that a pauper is reiving either an excessive amount of relief, or lief in an improper form. Take the case of a rson who has got, for instance, a brother living xt door, or a wealthy parent or son, but the rochial board cannot get at him. We find that osecutions are almost abandoned, because there e such difficulties; but I agree with Mr. Fraser at the liability as regards parochial relief should extended to some of the collateral relatives; d with reference to the whole of these cases, if e Board of Supervision were satisfied that the se was not a case for out-door relief, they should entitled to interdict the parochial board from iving any relief except in the poorhouse. The rochial boards themselves do not do that; the cal influences prevent its being done probably, d I think that some check is necessary.

5610. The check that you would suggest is tained by giving the right of appeal to any rateayer who thought the parochial board did rong?—I have been unable to discover any other ode of attempting to deal with that question.

5611. Mr. *John Hamilton.*] There is one suggestion that might apply to both those cases, amely, that disputed cases against fathers of legitimate children, and against relations of aupers liable for their support, should be decided s small debt cases by the sheriff; what would ou think of that?—I think a more summary rocess than the present one would be very desirable, and also in cases of affiliation; I should not like to state positively that the small debt court is the proper remedy, but something equivalent to that; some more summary process than at present.

5612. Mr. *Ellice.*] To what extent do you think that the liability should be extended to collateral relatives?—That is a matter very much of opinion.

5613. Certainly to brothers and sisters?—Certainly to brothers and sisters, and I think, perhaps, to uncles and aunts; I do not know whether the Committee are aware that under the Scotch Reformatory Act, step-fathers are made liable for the maintenance of children put into reformatories; that is an extension of the old Scotch law of parental obligation, and I am not aware that it has been productive of hardship.

5614. I believe your connexion with the Board of Supervision enables you to say that there have been cases in which persons in the higher ranks of life in Scotland, have attempted to impose their relatives, such as sisters or brothers, on the poor law?—There are a considerable number of such cases; the Committee are aware of Mr. Briscoe's evidence given before a Committee of the House; and in the Board's reports you will find a great number of cases enumerated; I need not trouble the Committee by doing more than referring to them. Mr. Briscoe spoke of the district which Mr. Peterkin now has charge of, and we know from his reports that a good deal of the same sort of thing now exists; and we know from Mr. Campbell, the superintendent of the Southern Highland district, that the same thing exists there.

5615. Mr. *Cameron.*] Would not your plan of receiving appeals from ratepayers cause an enormous additional amount of work for the Board of Supervision?—No, I do not apprehend that it would; there would be some cases at first, but I think that the effect very soon would be that the parochial boards would see that it was no use attempting to job or to put these people on the out-door roll, knowing that there was a right of appeal, and that an independent ratepayer, one of the minority probably, would at once take the case to the Board of Supervision; it would very much tend to check the inclination, on the part of the parochial board, to act in that way.

5616. Mr. *Miller.*] Did I rightly understand you to say, that when the relief given to a pauper is too high the Board of Supervision cannot reduce it?—No, they cannot.

5617. Mr. *Cameron.*] You have no means of bringing the case under your power?—Of course we might call the attention of the parochial board to an individual case, but the individual cases do not come before us; and, although we might call their attention to it, we can do no more than that; we have no power in such a case.

5618. Mr. *Miller.*] Would it not be desirable to give such a power to the Board of Supervision?—That is what I propose.

5619. Mr. *Loch.*] Amongst the various items which go to make up the 5 *s.* 7 *d.* a-head, could you put your finger upon any one that, in your opinion, exceeds what is just and necessary?—No, I could not do that.

5620. Neither medical relief nor the actual sustentation?—Medical relief, certainly not; I think it is too liberal allowances to those who have relief. In many of these parishes the paupers have relations or friends on the parochial

Mr. *Walker.*

13 May 1870.

board, because under the present constitution of the parochial boards a number of the members belong really very much to the same class in life as the paupers, and they deal liberally with them; it is an easy way of being charitable.

5621. *Chairman.*] With respect to checking illegitimacy by offering relief only in the poorhouse, the difficulty has been suggested to us that there is no power of retaining the mother in the poorhouse, but you may take her to the door and she will not go in; she goes as a tramp and gets relief as a casual, and the parish of first settlement is constantly inundated with claims from the various parishes to which she wanders; how would you meet that?—By my proposal the parish to which she would go as a casual would have no power to give her relief, excepting in this one form of poorhouse relief, so that she would meet the same difficulty wherever she went. Of course my proposal could not be carried fully into effect all over Scotland, except where poorhouses exist; but that now embraces much the larger portion, and whether there is legislative action or not with reference to poorhouses, I have no doubt that in the course of some few years the rest of Scotland will be supplied with poorhouse accommodation.

5622. Do you think that you could enact in such a way that it would be carried out a prohibition against relief in any way, casual or otherwise, been given except in a poorhouse?—Yes; where the parochial board is provided with poorhouse accommodation. Perhaps you will allow me to read a memorandum which Mr. McNeill, our visiting officer, made for me the other day. He made an extract from a minute of a parochial board; I had better not mention the name of the place, but you may take it as an example: "'The meeting resolved that in future any mother of an illegitimate child applying for parochial aid shall with her child be sent to the [ ] combination poorhouse.' Previous to the date of the above resolution, the parochial board had been frequently called upon to consider applications for relief from the class to which it refers, while since that date only one application, made under special circumstances, has been received. The inspector, morever, informs me that he has been repeatedly consulted by women who contemplated claiming relief on behalf of their illegitimate children, but that in every instance on his making them aware of the conditions on which alone it would be granted, the mothers have declined to submit their applications."

5623. Mr. *Miller.*] That is one mode by which you think the expenditure could be reduced. Is there any other that occurs to you?—I think I mentioned on Tuesday a suggestion with reference to the appeal to the sheriff against the refusal of relief. I think there would be a limitation of the expense if that suggestion were adopted; and also with reference to actions respecting settlement. That I think would tend in the same direction.

5624. Mr. *Ellice.*] The suggestion which you allude to is, as to the introduction of the inspector's reasons?—Yes, that that should be part of the statutory machinery, and also that the appeal should be in the most summary form. In some sheriffs' courts they proceed to make up the record as in ordinary causes.

5625. How would you propose it to be done; simply by a note of the sheriff without the intervention of agents?—The poor's agent is generally appointed for the pauper. I do not know whether it would be quite fair to make the pauper conduct his own case. But the inspector is generally, at present, the agent, and they seldom employ another agent. Then, if the alterations with reference to actions of affiliation, and actions against relations, which were named by Mr. Fraser, and the extension of liability to collaterals were made those changes would all tend also to diminish the expenditure.

5626. Mr. *John Hamilton.*] Parishes are very much debarred now, by the expense of legal proceedings, from taking up those cases?—By the futile result; they derive no benefit.

5627. *Chairman.*] Then do you support the recommendation that the prosecution of putative fathers should be conducted by the Procurator Fiscal, which has been one of the suggestions made to us?—I have no objection to that; no member of any parochial board would object to that; but whether it would be consistent with the public service I do not know.

5628. Mr. *Miller.*] Just now it is held merely as a common debt, and it ceases to be operative —I believe that is so.

5629. There is no other punishment that can be awarded to the man than having to pay his debt?—No.

5630. *Chairman.*] Do you think that there would be an advantage beyond the mere saving of expense to the ratepayers in employing the Fiscal in these cases?—I have no doubt that the Fiscal is in all counties of Scotland a very intelligent officer and a good agent, but I think it would be better to leave it to the parishes themselves.

5631. What is your view of the effect of poorhouses in checking pauperism and checking expenditure?—I think that the effect has been very considerable and very marked; not so much as it ought to have been, because the poorhouse test is not applied with sufficient stringency, and not frequently enough. You have had the statistics with regard to the poorhouse at Oban; I made some inquiries about another poorhouse quite of a different description, where I knew the test had not been rigidly applied, the combination poorhouse of Athol and Breadalbane, including a number of highland parishes; and even there where the test had not been stringently applied the results were quite satisfactory.

5632. Would you propose any change of the law, so as to make poorhouses more generally used for relief?—The suggestion I made before would lead in that direction; if a ratepayer should complain of the mode of relief given being improper, of course that would lead to the more frequent use of the poorhouse as a test.

5633. You would give the Board of Supervision power to say in a particular case, that was one which they were satisfied that the pauper should be relieved in the poorhouse only?—That the poorhouse was the proper way of dealing with that case.

5634. Mr. *Orr Ewing.*] Would it not be well to put a difficulty in the way of electing the members of the parochial board by ratepayers, that they may not elect the sort of men that they do sometimes at present, by making it necessary for the persons so elected to have a certain valuation in the parish?—In non-burghal parishes every elector is a qualified candidate for election and it might be desirable to have a qualification

those parishes as well as in burghal parishes; the present statute it is not so.

5635. *Chairman.*] A statement has been made us, by more than one witness, of the want of ver of retaining paupers in the poorhouse; t they constantly go in, and are able to get , at 24 hours' notice, and that they are in and constantly, and that that is a considerable evance; have you any suggestion to make on t point?—I think that there are two or three ngs that might by legislation increase the effect the poorhouses. I think I mentioned on esday that the Board of Supervision have proved of an alteration of the rules for Glasgow poorhouse, by means of which they retain these people for a longer period than hours. The general rule, the rule elsewhere, that on 24 hours' notice any inmate can demand a discharge, and the Board of Supervision, the urgent request of the Glasgow parochial horities, have framed a more stringent rule d permitted them to act on it for 12 months, uiring them to report to the board at the end that time what its effect has been. The board re rather doubtful as to the expediency of the p, and not perfectly sure of their power, because it approaches to imprisonment, but they re tried the experiment. I think it would be l that power should be given by Statute to m to do it if they should find it necessary.

5636. Mr. *Arthur Peel.*] To what period does power of detention go in that case?—It was nething to this effect: that inmates who had a certain number of times demanded their charge and returned within 24 hours, should t be entitled to their discharge without giving hours' notice.

5637. I think it even went up to 72 hours?—s; then it went up to 72 hours.

5638. *Chairman.*] A suggestion has been made us that it might be desirable to impose a rising le of notice; the first time 24 hours, the next e 48, and the next time an additional 24 hours, d so on; what do you think of that suggestion? I think it would be desirable to give the Board Supervision the power to do so in poorhouses ere they thought it necessary.

5639. You would leave a discretionary power the board and not fix a rule?—I think that it uld be safer to leave a discretionary power th them.

5640. Mr. *Miller.*] Would it not be advisable such cases to put them to work of some kind? I think it might be useful to make it a statutory d punishable offence for any person repeatedly. leave a poorhouse and take his discharge with-t any probable or reasonable means of supporting himself, and to return within a certain riod, say, a week or 14 days. The same difficulty occurs with reference to persons who obtain ave of absence and do not return, and become ain chargeable.

5641. We have it in the evidence that they ve a practice, in the Edinburgh poor-house, of nning off and selling their clothes, and coming ck in a state of nakedness; does any means ggest itself to you for checking such a state of ings?—I think it would be desirable to make at a statutory offence also. Some of the eriffs put the onus upon the parochial authorities of proving that there was an intention to eal, and that rendered it almost impossible to t a conviction. Latterly they have convicted, t I think that it would be desirable to create a statutory offence with reference to cases of absconding with or retaining poorhouse clothing after they had left the house.

5642. Mr. *Arthur Peel.*] With regard to the power of detention, as bearing upon boarding-out, is it possible, in Scotland, that a mother should enter the poorhouse with her illegitimate child, that the child should be boarded-out, and that the mother might get her discharge and so leave the child to be maintained as a boarded-out child at the expense of the parochial board?—That might possibly happen by neglect; it ought not to happen. I do not know any instance where it has happened.

5643. Would you think it advisable to introduce any change in that case, and say that a mother should not have power to leave the workhouse if her child were boarded-out, unless she gave a certain notice so as to enable the child to be brought back from its selected home and restored to her?—Under the present rules I conceive it to be the duty of the governor of the poorhouse not to discharge any woman until he has sent for her child and delivered the child over to her; one of our rules forbids any adult inmate being discharged without taking all his dependents with him, and when a child is boarded out during the residence of the mother in the poorhouse it is so boarded out, not under the charge of the parish but under the charge of the poorhouse authorities, and they are responsible for the child, and when the mother is discharged they ought to send for it and hand it over to the mother.

5644. But at present the day after the child has been sent away to be boarded out the woman may ask for her discharge and obtain it?—Yes.

5645. Mr. *John Hamilton.*] But if an able-bodied woman were taken into the poorhouse before she has an illegitimate child, as soon as that child got to a certain age she would no longer be an object of relief?—No, unless she had more than one.

5646. And therefore she and her child would both leave the house when the child was a few months old?—Yes, if it were her first child.

5647. Mr. *Miller.*] Does not it sometimes happen that a woman goes on getting several children until she becomes a real burden on the parish?—Yes, often.

5648. Mr. *John Hamilton.*] They would not board out an infant under three months old?—No, not under two or three years, but many of these women have two, three, or four children, and the youngest is perhaps two months old, but the others are four, five, six, or seven years.

5649. *Chairman.*] They are not entitled to relief unless they have more than one child?—No; that is the general rule.

5650. Mr. *Cameron.*] Have you ever known a case where a woman has told the inspector who refused her relief on that ground that she could easily remedy that, and next year appeared with two?—I have heard that said.

5651. *Chairman.*] I think you said that you see no means of checking the present expenditure beyond these suggestions which you have made for reducing relief, and empowering the ratepayer to complain of excessive relief and improper relief out of the poorhouse; are there no portions of the expenditure which you think might be charged upon the public fund generally without incurring any risk of wastful expenditure?—At present the cost of medical relief is partly

Mr. *Walker.*

13 May 1870.

partly charged upon the Parliamentary Grant, and I have suggested that that grant should be increased. I have observed that some of the witnesses before this Committee have suggested that a similar course should be followed, or that, at all events, a different course from the present one should be followed, with reference to lunatics. I do not myself see either the necessity or the desirability of that; but there would not be so much objection to that course, as there would be to other expenditure, expenditure on the sane poor; but I should be afraid of one result following, if lunatics were made a county or a national charge. An application may be made which cannot be resisted for putting a lunatic into an asylum, the wife or the child of an able-bodied man. That is done constantly, because there is a sort of general impression that if a labouring man, although physically able-bodied, is afflicted with a burden so heavy as an insane wife or other dependent, it is out of reason to expect that his wages can maintain that dependent in an asylum (I am speaking of cases for an asylum), and assistance is therefore given to him. But this man is earning from 15 *s.* to 30 *s.* a week, and the parish agrees to put his wife in the asylum on condition that he pays so much a week. There are many cases of that kind, and I should be afraid that one result of placing the cost of lunatics upon a general fund, would be to diminish the enforcement of these claims upon persons who are morally, and legally also, liable to pay; I think it would be necessary to impose some check upon that.

5652. Mr. *Ellice.*] But as regards such a person as you contemplate, a lunatic in the eye of the law, that person would have an initiative claim upon the parish; the wife of an able-bodied person as a lunatic is a pauper upon the parish, and the parish have a claim upon the husband to recoup them?—Yes; and the parish at present has a direct interest to exact as much as the husband's means will afford; but if the parish had no interest in that direction, I am sure there would be instances in which the husband would not be so actively pursued as he now is.

5653. *Chairman.*] But putting aside the question of maintenance, are there not other charges, such as salaries of officials, that might without any danger be put on the general fund?—I think not; I think that there would be great danger of extravagance.

5654. For instance the salaries of the Board of Supervision are all paid out of the money granted by Parliament; inspectors are officers of the Board of Supervision, why should not their salaries also be put on the general fund?—The inspectors are officers of the parochial boards, appointed and elected entirely by the parochial boards; but with regard to the Board of Supervision the inspectors merely have certain statutory duties to perform to the Board of Supervision; they are parochial officers, not Government officers.

5655. They are, practically, officers of the Board of Supervision?—In all matters in which the Board of Supervision has statutory powers, they are.

5656. They are appointed only with the approval of the Board of Supervision, and cannot be dismissed except by the Board of Supervision, or with their consent?—The Board of Supervision have no power to interfere in the selection; they have no power to approve or disapprove of an appointment; they merely have the power of dismissal for failure to discharge duty after trial, or unfitness for duty proved.

5657. Mr. *Ellice.*] Nor can they interfere in the question of salary?—Nor can they interfere in the question of salary; that is a matter of contract between the parochial board and the man whom they appoint.

5658. And which varies according to the circumstances of the parish?—Yes.

5659. *Chairman.*] May I ask you another question under this head of management: It has been suggested, in the course of the evidence that it is doubtful whether in those expenses called expenses of management, something beyond mere management is not included, such as interest on money borrowed, and other charges of a like character; do you think that that is the case?—Seeing that that question had been raised before this Committee, I caused a special return to be obtained with regard to the different items which, in the inspector's books, were charged under the head of management, and I have got them under 17 different heads for the whole of Scotland. I will just run through them. The total expenditure for the management by this return (it varies slightly from the annual return of the board), is 95,824 *l.*

5660. About 200 *l.* more than the sum mentioned in the report of the board?—Yes, it is an immaterial difference; of that sum, 27,528 *l.* goes to salaries of inspectors, and 5,486 *l.* to salaries of assistant inspectors (that is in the larger parishes where they require assistance). Then the next item is 15,273 *l.* for collectors' salaries; the next (I am taking it out of its order) is under the head of "extra cost of collection"; that includes a great number of items which it is impossible to separate, and under that head there is a sum of 1,133 *l.*; and with regard to the collection of the assessment, I have this remark to make, that in some parishes we find that instead of entering under the head of "assessment raised," the total sum collected, the collector is paid by a poundage and they enter merely the net sum which he pays to them after retaining his poundage, and they enter under the head of "cost of collection," nothing. That does not take place in a great number of parishes, but I think it is the case in Baron which of course would bring out a large sum and you may take it that the sum of the cost of collection is considerably more than is stated in this return. Then under the head of "salary of clerk," there is 3,162 *l.*; salaries of governors of poor houses (where the parish has a poor house of its own), 2,997 *l.*; salaries of matrons of poor houses, 935 *l.*; salaries of porters in poor houses 758 *l.*; then the "proportion of establishment charges," where the parish is a member of a poor house combination (excluding maintenance of inmates and salary of medical officer), 11,311 *l.* then "salaries of all other officials, excepting the medical officer," 7,054 *l.* (I will explain that presently); "postages, printing, and stationery," 8,601 *l.*; "travelling expenses 2,328 *l.*; "interest and other bank charges 1,282 *l.*; "auditor," 911 *l.*; "rent, taxes, insurance, coal, gas, cleaning, &c.," 3,270 *l.*; "election expenses," 367 *l.*; and "all other expenditure (which I shall explain presently also) 3,338. That makes up a total of 95,824 *l.* For the purposes of these returns there were separate schedules sent to each parish, and they were carefully analysed in our office, and in analysing them we found that in some parishes consider-

ble sums appeared under "management" which ould have been stated against "registered oor," and *vice versâ*. In others, additional exnditure on poorhouse buildings appears under s own proper head, as also under management; tablishment charges are improperly made to inude, in some instances, costs of repairs, interest borrowed money, maintenance of paupers and her expenditure which should not come under e head of management. The return as to anagement also includes, in some instances, *inter ia*, salary of inspector of nuisances, of sanitary spector, law agent (the two former ought to ve been under a different assessment altogether, d the law agent under "law expenses"), medil officers of parishes and poorhouses, vaccinators, d registrars, fees to registrars, repairs on hostal buildings, advertisings, meetings under ounty Road Acts, law expenses, repairs on poorouses, furnishing, inspector's expenses attending eetings of society of inspectors, deputation exnses, travelling expenses of delegates and visitg committees, removal of lunatics to asylums d poorhouses, attendance on sick, funeral exnses, gratuities to medical officers, poorhouse nt, rent of house for casual sick poor, lunacy rms and schedules, taxes on paupers' houses, sting militia bills, conveyance of paupers to orhouses, certificates of birth, of lunacy, and vaccination, inspectors' cautionary bonds, &c. nder most of these heads which I have read the ms are small in each case, and the cases are not equent, but the result is, that under the head of anagement the inspectors shove in anything for hich they do not think they have got an appropriate place, and that swells the amount of anagement in our returns beyond the actual st of management to a very considerable xtent. (*The Return was handed in*, vide *Appendix.*)

5661. Do you mean to indicate that they include some things that they are not satisfied that ey have a perfect legal right to charge?—I do ot mean that.

5661*. You mentioned just now the item of xpenses in travelling to the place of inspectors' eeting; is that a proper charge upon the rateayers?—I suppose that it had been authorised y the local board, in order that the inspector ould attend with a view of obtaining informaion. I do not mean to insinuate anything of the ind you suggest, but a great number of our inpectors, though, as you are probably aware, they re respectable men, shrewd, useful men, are not en of business, and not accustomed to keep ooks; they are sometimes careless, and they do ot always understand the system of bookkeeping.

5662. Then, *per contra*, there is the omission of he collection expenses in those parishes where a eturn is only made of the net assessment, after aying the cost of collection?—Yes; that would dd to the real cost of collection.

5663. I presume you would wish that altered, nd that they should be made to return the poundge as an expense of management?—Yes.

5664. It is frequently the case, I believe, that he inspector is also the collector in a parish?—Yes.

5665. Do you think that that is an objectionble state of things?—No; I see no objection to t in a parish where there is not sufficient work or the man as inspector.

5666. It has been suggested to us that some economy might be attained by giving the collectorship, either over a county, or over a certain number of parishes, to any other tax collector, who might collect the local taxes as well as the Imperial taxes; do you see any objection to that?—No; I think that it would be a very great improvement; it would simplify and economise very considerably the cost of collection.

5667. Have you had occasion to make inquiry as to whether such a scheme could be carried out by the Inland Revenue officers?—I believe that the principal Inland Revenue officer in Edinburgh thinks that he could accomplish it if it were required. He is a very experienced officer, and I have no doubt that if he thinks he can do it, he would succeed.

5668. You mean Mr. Fletcher?—Yes.

5669. With reference to inspectors, it has been suggested that in some parishes the expense is heavy, because they happen to have an inspector to themselves, and the funds are charged with a sum for the inspector, which is in itself heavy in relation to the funds of the parish, but still not adequate to secure a good man; and it has been suggested that it would be desirable to unite two or three parishes under one inspector; what is your view of that?—We have several instances of that, and have found it beneficial; it scarcely has worked in the direction of economy, but as regards efficiency, it certainly is successful; where a better salary is given you get a better class of man, and get his whole time devoted to the work, and having nothing else to do he is continually moving about in a circuit, and gaining information.

5670. You mean that as to economy the actual cost of inspection may be increased by such a plan, but would not the efficiency which you may thereby secure tend to economy in other respects?—Yes.

5671. So that on the balance there might be a saving?—Yes.

5672. You might increase the cost of management, but might reduce considerably the charges on the rates under other heads?—Yes.

5673. Mr. *Miller.*] How would you get an officer in Edinburgh to collect the poor-rates?—I have no knowledge of the details.

5674. In villages, probably the amount assessed may be 1 *s.* or 1 *s.* 6 *d.*; would it be possible to collect such small sums as that except at great expense?—I cannot answer that question, because I know nothing about the machinery that the Inland Revenue have; I meant that, if it were practicable, it would be beneficial to the parishes.

5675. Mr. *M'Lagan.*] Would it not be a greater advantage, instead of the collector of inland revenue, to take the collector of the county rates?—It might be so; I have no specific scheme to propose; I merely meant to say this, that it would be beneficial if the means could be found to do the thing. The assumption is, that another collector has occasion to go to the same person or place for some other tax. With reference to the increased expenditure under the poor law, if the Committee will allow me, I will bring to their notice the fact, that it is not an increase of recent origin. I think that there is too general an impression that the increase has been extremely rapid since the Act of 1845 was passed, and that it is going on in an increasing ratio since it began. Now, I find that, beginning in 1836 (which is the earliest period about which we have any official information), and taking decennial periods since

Mr. *Walker.*

13 May 1870.

that time; for the 10 years from 1836 to 1846, there was an increase of 79 per cent.; that is for the 10 years, you may say, before the Act of 1845 was passed. Then, for the next period of 10 years, from 1846 to 1856, the rate of increase of the last over the first of those years was 39 per cent.; for the 10 years, from 1856 to 1866, 22 per cent.; and for the last three years (including 1868 and 1869, in which, as you are aware, there has been a considerable, and, I hope, not a permanent increase in the number of poor) 11 per cent.

5676. That includes the expense of management?—That includes everything except the cost of building; I have kept that out, but I can give it with the cost of buildings.

5677. *Chairman.*] But the cost of buildings is what you may call a disturbing element?—I think it is; but I have had both prepared in case the Committee wished it. Of course, in the first period from 1836 to 1846, there is no cost of buildings, so that the per-centage there stands as it was before, at 79. In the second period, 1846 to 1856, it raises the per-centage to 42 per cent. instead of 39. In the period from 1856 to 1866, it raises the per-centage to 29 per cent. instead of 22; and in the period from 1866 to 1869, to 26 per cent. instead of 11. (*The Statement was handed in,* vide *Appendix.*) That includes a very large expenditure at Govan, Edinburgh, and St. Cuthbert's.

5678. That item is larger, from 1866 to 1869, than in the previous periods?—At a much greater ratio if it goes on for the whole 10 years.

5679. The actual amount in the year ending May 1866 is 43,812 *l.*, and in the year ending May 1869, 110,000 *l.* for buildings alone?—The increase in 1869 over the sum expended in 1866, including the cost of buildings, was 191,961 *l.*

5680. You are speaking of the per-centage over the whole expenditure now?—Yes.

5681. How is it that there is that enormous increase in the buildings alone, from 43,812 *l.* in the year ending May 1866 to 110,000 *l.* in the year ending May 1869?—Taking the large poorhouses which were erected in Govan, Edinburgh, and St. Cuthbert's, and which they are now paying for, those three alone come to a very large sum; so that the result of this statement is to show, I think, that the gradual increase of expenditure has not been created by the Act of 1845, but that the same deteriorating process, as I shall call it, was at work in the 10 years before 1845, and that the expenditure was even then rapidly advancing.

5682. Mr. *M'Lagan.*] But is it not a cause of the great increase between 1836 and 1846, that in 1846 there were a great number of inspectors and collectors appointed, and that the duties performed by them in 1846 used to be performed by unpaid officers of the poor?—I think in 1846 there was very little increase from that cause. In the first report of the board they took that as the last year before the Act came into real operation.

5683. The Act was not in force, in 1846, you mean?—It was passed, as you are aware, in August 1845, and I think this return which I have given comes down to February 1846, so that there was very little of that expenditure under the Act.

5684. *Chairman.*] This 110,000 *l.* for the year ending May 1869 on buildings, only represents the actual amount paid during the year on account of buildings?—Yes.

5685. The charge for the buildings can be spread over the 30 years?—Yes.

5686. So that the 110,000 *l.* only represents a proportion of the capital expenditure?—Yes.

5687. It has been represented to us that there is a considerable increase in these buildings; that an unnecessary cost of these buildings has been brought about by the action of the Board of Supervision; is there any foundation for that statement?—I am aware that that has been said, and I think very unfairly. The Board of Supervision leave the matter of expenditure entirely in the hands of the parochial boards with this exception, that when plans are submitted to them they conceive it to be their duty to take care that they are such as will afford sufficient cubic space in the dormitories, sufficient airing yards for the inmates, sufficient bath and water-closet accommodation, and other things that the sanitary condition of the inmates requires, and sufficient separation both of sexes and of classes; and they never even sign the plan which contains the elevation, and which very often is transmitted along with these other plans which, when approved, receive the signature of the board. They have exercised no influence whatever in encouraging extravagance; they have frequently suggested that the expenditure ought to be on the most moderate scale, not always with success.

5688. Mr. *Orr Ewing.*] You only get the ground plans, not the elevation at all?—They often send it to us, but we return it without signature.

5689. Mr. *M'Lagan.*] Do not the Board of Supervision suggest to the parishes the number of berths that they should have in proportion to the population?—When parishes have asked our advice we have given it, but certainly our advice has almost always been to reduce the number. We think that in many poorhouses, especially in those that were first built, they overhoused themselves; they built for too large a number.

5690. I think the general opinion in Scotland formerly was in favour of having a much larger amount of house accommodation for the population than they have now; that a larger amount of space was necessary?—Yes.

5691. Perhaps that was the opinion of the Board of Supervision at one time?—The Board of Supervision were then like the parochial boards, without any experience; they did not know what proportion of the paupers would accept poorhouse accommodation. But I may mention one instance that occurs to me: one of the early poorhouses built was a poorhouse at Stranraer, for a combination called the Rhins of Galloway, containing seven or eight parishes; they greatly over-built themselves, and after a number of years, when they found this was the case, the Board of Supervision used all the means in their power to induce the other parishes in the county to become part of the combination, and now that poorhouse is the combination poorhouse for the whole of the county of Wigtown.

5692. *Chairman.*] Cases have been represented to us where the Board of Supervision have refused to sanction a smaller number of billets than the parishes originally proposed, and perhaps this correspondence which I hold in my hand, and which I handed to you to-day, is an illustration of that; it is the case of Inverkeithing, where the parish were satisfied with eight billets and the Board of Supervision insisted on a larger number, did they not?—That is not a perfectly accurate

curate representation of the case. If you will low me to preface my remarks on that case by general statement it will enable you to under- and the action of the Board of Supervision tter. The Board of Supervision considered at the first section of the Statute with refer- ce to poorhouse accommodation, namely, the th, contemplated every parish having a poor- use of its own, but it limited the power of any rish to erect one for itself, to parishes having a pulation of 5,000. Then, the next enactment that parishes contiguous to each other may, th the sanction of the Board of Supervision, mbine for the erection of a common poorhouse, hich was then to be the poorhouse of all of ese parishes. That is the second mode. Then llows the third mode; the words of the Statute e: "It shall be lawful" for a poorhouse to ke, as boarders, paupers belonging to a parish hich is not in the combination, the rates charged be approved by the Board of Supervision. ur action always was to have, in the first place, poorhouse in the parish if it was attainable; in e second place a combination poorhouse, if that ere attainable; but, if neither were attainable, en the Board of Supervision were extremely neral in approving rates for boarders to poor- uses at a considerable distance, where that was e only available means which such parishes had getting poorhouse accommodation. Of course, ere must be a reasonable limitation as to distance. this case of the parish of Inverkeithing, a rish with a population of about 3,200, they ad been in the habit of boarding their paupers the poorhouse at Dunfermline, I think. Dun- rmline has an old poorhouse for that parish alone, ie built before the Act of 1845. That parish etermined to rebuild the house in a more modern yle, if they could get the support of the contigu- us parishes to the forming it into a combination oorhouse. There was no action of the Board Supervision up to this point. Dunfermline nt proposals to the neighbouring parishes to rm a combination, and some of the parishes greed. Inverkeithing declined, and Beath de- ined to accept the offer made to them by Dun- rmline of having so many beds in this new ouse. The number which Dunfermline called on Inverkeithing to take was 12, as is stated the correspondence to which you have re- rred. The population of Inverkeithing is, I ave said, about 3,200, and the number of poor the last year's Return was somewhere about 50. Dunfermline made out a scheme according population and pauperism, offering to each rish a certain number of billets, and the num- er which they assigned to Inverkeithing was, I have mentioned, 12. Inverkeithing said hat they would only take eight. In conse- uence the scheme for combination broke up; it as frustrated, and then Inverkeithing asked ie Board of Supervision to allow them to send heir paupers to Dysart combination poorhouse, hich is at Thornton, in Fife. The board con- ived that this was an improper use of the 65th ction of the Act. They were of opinion that ie terms offered by Dunfermline were reasonable nd moderate; that to require them to provide 2 beds for a body of paupers of about 150 was t excessive, and that with a proper use of the orhouse they would require that number; and at if they would not provide poorhouse accom- odation, in this the primary and more legitimate ay, it would not be right to allow them to send their paupers to a distance, comparatively out of the reach of their friends and relatives as they proposed to do. But, in the first instance, they approved of the rates for boarding at Dysart for 12 months, in order to give them an opportunity of reconsidering the matter, intimating that at the end of the 12 months, if the parish had not made terms with Dunfermline, they would be obliged to withdraw that permission, and they did. Mr. Fraser, the gentleman who has put that corres- pondence in your hands, is town clerk of Inver- keithing, and he took up the ground in 1866 when this happened, and he maintains it still, that our act was illegal; the board however took the opinion of counsel, the late Lord Justice Clerk, Mr. Patton; the present Lord Justice Clerk, Mr. Moncrieff; and Mr. Munro, and they were advised that it was their duty not to allow the parish to send their paupers to Dysart if they thought it inexpedient that that should be their poorhouse.

5693. Mr. *Elice.*] The distance between Inver- keithing and Dunfermline is what?—About two or three miles I should think; it is the next parish.

5694. The distance between Inverkeithing and Dysart is somewhere about 20 miles?—I should think about that.

5695. *Chairman.*] If the parochial board, who may be presumed, in general, to be the best judges of what they require, said that they would only have eight, why did the Board of Supervisior force 12 billets upon them?—We did not say that they must have 12. A contract must be made between the parishes, and if we had found that Dunfermline was calling upon them to provide 50 beds, or anything unreasonable, we should have treated the offer to join the combination as illusory, and should not have thought Inverkeithing wrong in refusing it.

5696. But in this case they were asked to pro- vide half as much again as they required, and in consequence of their refusal you say that the scheme to make this combination poorhouse fell through?—Yes.

5697. Would it not have been more advisable to suggest to the Dunfermline people that they should take the eight proposed by Inverkeithing? —Our advice to them was to allow any parish to come in with any number of billets that they liked; but they had their own views and main- tained their own position, and we had no power to compel them. It was entirely a matter of arrangement between the two parishes as to what number was to be taken.

5698. Mr. *M'Lagan.*] Is it not the case that when a combination is to be formed the parishes forming the combination take a number of berths corresponding to the population in the respective parishes?—They very often take that or pauper- ism as the measure.

5699. And that is the reason why the number 12 was fixed upon instead of eight by the Dunfermline people for the share of Inverkeithing in the com- bination poorhouse?—I suppose so; but the feeling of the Board of Supervision was that the number 12 was a moderate reasonable number to expect a parish like Inverkeithing to take. Their sole object and their avowed object in going to Dysart was to save the expense. It did not ap- pear to the Board of Supervision to be a right mode of promoting economy to send their paupers unnecessarily to a distance, when they could have got poorhouse accommodation near at home, for which a not unreasonable sum was demanded of them.

Mr. *Walker.*

13 May 1870.

5700. *Chairman.*] But they thought it was unreasonable and unnecessary, and beyond the requirements of the place?—They were thinking of the local interests, and we of the general interests also.

5701. The result has been, that the Inverkeithing people have been deprived of poorhouse accommodation through the action of the Board of Supervision?—I should say through their own obstinacy.

5702. The combination poorhouse at Dunfermline has not been built?—No, because Inverkeithing will not approach Dunfermline, and endeavour to have an arrangement made.

5703. Is it not the lesser evil of the two to let them send to Dysart, than to deprive them altogether of poorhouse accommodation?—No, I think it is not right to allow a parish to use a test of unnecessary hardship.

5704. Mr. *Orr Ewing.*] It would be a very harsh thing to banish people so far from home?—Yes, unnecessarily; I may mention that there was a case in the Court of Session of the following nature; a pauper residing at Cupar in Fife belonging to another parish was ordered to a poorhouse, in which that parish had a right to board its paupers, by reason of our having approved the rates; the pauper got into the hands of a law agent, who went to the Court of Session, disputing the right of this parish to order the pauper into a poorhouse away from his own parish; and on the court delivering their judgment, several of the judges expressed themselves to the effect, that they must hold that the Board of Supervision in approving of the rates, indirectly and by implication approved of that being the arrangement by which that poorhouse is made the poorhouse for the parish; therefore, we felt after that decision was given, that there was a considerable responsibility placed on the board not to approve of the rates for a poorhouse, except under circumstances which could be thoroughly defended.

5705. Mr. *Ellice.*] With reference to that Inverkeithing case, what do you suppose the expense of these four additional billets, which is the bone of contention, would have exposed the parish of Inverkeithing to?—It is difficult to calculate the expense of building, especially now a-days; but taking it at a full sum, 60*l.* a billet, it would be 240 *l.*, spread over a valuation roll of, probably, 8,000 *l.* or 10,000 *l.*, or 12,000 *l.* for 30 years, and that would be a mere fractional addition to the rate.

5706. Do you suppose that that expense would have been greater than the expense of moving these paupers annually between Inverkeithing and Dysart?—I cannot answer that question.

5707. *Chairman.*] It does not follow that they would be removed annually; once there, they would probably remain there, and one cost of conveyance would cover it?—If they remained, that would be so, but they generally come out within the year. The other day the board were extremely anxious that a poorhouse should be erected in Shetland; they think it is one of the things which must be done before the rates can be lowered, but the people there have never been able to make up their minds to it; and they asked the Board of Supervision to approve of rates for boarding paupers in the Thurso combination poorhouse at Halkirk; the board felt that they could not do that, because it would be banishment; no person could come to see an inmate in that house from Shetland without being a fortnight's absence, and at a considerable cost; and though we would have done much to help the Shetland administration of the poor law, we did not think that we were entitled to do that.

5708. With regard to cost, it would be much more expensive to build a poorhouse in Shetland, would it not?—I do not know that building is expensive in Shetland, and I am quite certain that the Board of Supervision would be satisfied with the minimum of accommodation there; they would deal with that case as a special one.

5709. Do you say that there is a minimum limit of population with regard to the building of a poorhouse?—Yes; no parish with less than 5,000 inhabitants can erect a poorhouse.

5710. Has not some inconvenience resulted from that; I think in the case of Oban there was some difficulty; and there was, perhaps, some litigation to enable them to do it?—No, there was no litigation; but they did not build so early as they desired, because of not being able to build alone. They were obliged to wait until they could induce some other parishes to join with them. But I should question that enactment being objectionable. We do not find the smaller poorhouses either economical or very efficient, and, except in some of the very inaccessible highland parishes, I do not think that small poorhouses are at all to be desired.

5711. In the highland parishes, does not that limit of population interfere with their having poorhouse accommodation?—I was at the moment thinking of the Long Island; I think their case is exceptional.

5712. Does not that rather point to some exception being made to that limit of population?—Scarcely; it would be desirable to have one poorhouse for the parishes of Harris and North and South Uist, and probably Barra. The population of those parishes is sufficient in combination.

5713. Do you mean that they cannot combine now, not being contiguous?—They are contiguous. What I meant was, that that is the only way in which they can ever have a poorhouse. The only poorhouse that they require is a very small one, and in exceptional cases like that, I see no objection to its being small; but if it is possible, it is better to have a larger house with a larger area; you get a better management, and the same staff almost is sufficient for the larger one, that is required for the smaller one; and you get better means of classification.

5714. Would the population of the parishes which you have mentioned make up the 5,000?—Yes.

5715. Then there is no difficulty in their combining?—No; but I meant my observations to apply to the size of the house.

5716. Mr. *Ellice.*] I suppose you contemplate that for all practical purposes of in-door relief that poorhouse if erected would remain almost empty?—I think very few would like to go in it.

5717. Are you aware of some cases where small poorhouses of that description have been built in highland parishes, and have been turned to different uses?—Yes.

5718. Therefore it would be only as a test that the house would be built?—Mainly as a test house, and only justifiable from the peculiarity of their position.

5719. Mr. *Cameron.*] Do you mean that you would recommend a poorhouse to be built, if

s not of any use for paupers in the Long Island?—I think that it would be extremely beneficial o the population there.

5720. You think that it would be useful as a est-house, because you say that the paupers are nwilling to go in?—Yes; but I think that there re some cases which they cannot by any care and xpense at present treat properly, sick and aged eople that would be very properly placed in the oorhouse.

5721. Mr. *Ellice.*] As a general rule, the Highand parishes now have an arrangement for ecuring billets in the different combination ouses?—A good number of the parishes have.

5722. But as a general rule, have they not?—Yes, as a general rule the parishes on the mainand.

5723. And do you consider that that works atisfactorily?—I think so; we have had no occasion to think otherwise.

5724. You think that accommodation sufficient?—I am not quite prepared to say that it is n all cases sufficient; the Long Island is in Mr. eterkin's district; and when you examine him e will be able to give you very minute inforation about the state of things there.

5725. Mr. *Cameron.*] What would be the earest combination poorhouse for the Long sland?—Portree, in Skye.

5726. Would not that be sufficient?—The inonvenience of going there is great.

5727. The distance from one end of the Long sland to the other would be greater than from lmost any part of it to Portree?—I would place ne poorhouse in Benbecula, and not at one end f the island.

5728. The distance from Harris to Benbecula not greater, is it, than from Harris to Skye?—he former is more attainable; it is not the actual istance in every case so much as the accessibility r inaccessibility of the place. With reference o the system of boarders, I may mention that he Board of Supervision have found that one f the drawbacks to it which renders it undeirable except when you cannot avoid it, is this: here is a poorhouse committee who have charge f the poorhouse, and boarder paupers once in a oorhouse are never seen by any of the members f their own parochial board or by their inspector, nless he comes once or twice a year to look after hem; whereas if the poorhouse is in a combinaion to which they belong, the poorhouse committee will contain members of their own parohial board who visit weekly or monthly, and who would see the condition of their poor, and would feel an interest in these inmates which t is impossible that the poorhouse committee of strange parish can feel, seeing that they are tter strangers to them.

5729. I was supposing rather the case of a test ouse than a poorhouse, in which case there would be very few inmates; it would be rather means for relieving a place of paupers whom otherwise you could not get rid of?—Is it not ossible that the test of the poorhouse in Skye would be rather too severe a one for the Long sland?

5730. Not more so than the poorhouse at Oban s for the parish of Kilmallie?—I think that is n extreme case.

5731. *Chairman.*] In view of the suggestions hat you have made for an increased stringency n the application of the poorhouse test, would here be any increased poorhouse accommodation required in Scotland?—Not for a considerable period, I think; at least not for those districts already supplied. Some of the town houses are full, or practically full, and in several cases they are now contemplating additional buildings; but in the greater part of the parishes there is a great deal of vacant accommodation, as you would see by our reports.

5732. I am referring rather to the districts of country where there is either none or insufficient poorhouse accommodation; in view of the particular point of women with illegitimate children not being relieved as casuals, where there is poorhouse accommodation, is there much to do yet in covering the ground with poorhouse accommodation?—The total poorhouse accommodation at present existing is for 14,423 inmates, and the total number of inmates in all those houses, on the 1st of July 1869, was 8,386, so that there are about 6,000 beds vacant. (*A Statement was handed in*, vide *Appendix.*)

5733. As to this potential accommodation of 14,000 odd, is it distributed equably throughout the surface of the land, or is it not rather conglomerated and limited to certain districts?—Most unfortunately, it is not properly distributed, in consequence of the Act of 1845 leaving the erection of poorhouses entirely to the voluntary action of parochial boards, and the necessity that there was that the Board of Supervision should not prevent them from building poorhouses where they were willing to do it; the result has been great waste of capital and a very unequal distribution of the poorhouse accommodation. This map, perhaps (*producing a Map*), will enable the Committee to see how it is distributed; it shows where every poorhouse is situated in Scotland.

5734. Do you think that there would be any advisability in the Board of Supervision being authorised to prepare a scheme for supplementing the deficiencies of the poorhouse accommodation, with a view to legislation for a more stringent use of the test?—I think that it might be desirable now that parochial boards should be put under a more stringent obligation than at present exists; but, instead of making the matter originate with the Board of Supervision, and saying that they should lay down any scheme, I think it would be better to require all parochial boards, unless exempted by the Board of Supervision (for there are exceptional cases where you cannot have a poorhouse at all), to provide, within a limited period, say three years, poorhouse accommodation to the satisfaction of the Board of Supervision, in such way as they think most expedient; the result of that would be, I think, that the parishes would be called upon to consider the matter, and would probably come to some arrangement, which with slight modifications suggested by the Board of Supervision, would be sufficient; whereas, if the Board of Supervision were to initiate the matter, and to propose a scheme, it might be distasteful to these parishes, and, probably, not so good as they themselves, knowing their own wants better than we know them, could suggest.

5735. Mr. *Ellice.*] You propose to leave the ultimate decision to the Board of Supervision arbitrarily?—I think so.

5736. Mr. *M'Lagan.*] You would then impose a compulsory test upon all parochial boards?—I do not think that you can get the poor law administered with efficiency until everywhere, where it is practicable, there is a poorhouse test; but I

Mr. *Walker.*

13 May 1870.

do not consider that the erection of poorhouses for all these parishes would be necessary, because a great number of them will say, "We are provided for by paying for boarders in such-and-such a poorhouse," and the Board of Supervision would say, "That will do." They provide themselves with accommodation by making this boarding arrangement with an existing house. Many of those houses marked in the map that you have in your hand have accommodation for neighbouring parishes.

5737. Mr. *Ellice.*] You would exempt those who have already availed themselves of poorhouse accommodation to the satisfaction of the Board of Supervision?—Yes.

5738. *Chairman.*] In fact, what you would suggest would be, not a legislative enactment to compel them to build themselves, but to provide billets for the use of the population?—Yes.

5739. And, I suppose, that in the course of the last 24 years sufficient experience has been acquired by the parochial boards and the Board of Supervision to enable them to judge of the number of billets required, so as not to incur an extravagant expenditure for a great number of billets?—Just so. There are only 362 parishes which at present have poorhouse accommodation in no shape whatever, and the population of those parishes is only 644,189.

5740. Then, do you mean to say that all the other parishes have sufficient means of poorhouse accommodation?—I will not say sufficient means, but they are all provided in one or other of the three ways permitted by the Statute, with the power of applying the test.

5741. Mr. *M'Lagan.*] Have you any statistics to give us regarding the reduction of the expenditure of parishes by the adoption of the poorhouse system?—I think that the reduction of expenditure is a secondary matter to the reduction of the number of paupers; that is to say, the moral benefit attained by it; I can give information on both points. I referred formerly to the Athol and Breadalbane poorhouse; I can give you the details of that as affecting rates. In the parish of Blair Athol in October 1867 (this relates to the assessment of 1867, the poorhouse had been open six years then), 70 paupers are on the roll, and the assessment is 2 *d.* lower than it was when the house was opened. In the parish of Moulin there are 47 paupers on the roll, and here there is a statement of the number who refused the poorhouse; 10 paupers refused the poorhouse of whom one had been previously on the roll, and nine were new applicants, and the reduction of assessment in that parish is 3 *d.* in the pound.

5742. *Chairman.*] Do you know what percentage that is?—No; in the parish of Dowally nine paupers were on the roll; two refused the poorhouse, both being new applicants, and there is a reduction of 2 *d.* in the assessment. Then in Little Dunkeld there is no return as to assessment; they have not used the poorhouse much, there are 84 paupers and eight had refused the house, four of whom were new applicants. In Caputh there are 53 paupers, six refused the poorhouse, of whom four were previously on the roll, and two new applicants; the assessment there is reduced one penny. In the parish of Dull there are 98 paupers, 11 refused the poorhouse, all new applicants, and the assessment is reduced 2 *d.* In Fortingall there are 93 paupers, three refused the poorhouse who had been previously on the roll, and the assessment is reduced 2 *d.* In Kenmore there are 70 on the roll, of whom 20 refused the poorhouse; seven of these had been previously on the roll, and 13 were new applicants; the assessment was the same; there is no change. In Killin there are 50 paupers, three refused the poorhouse, of whom two were previously on the roll, and one was a new applicant, and there was no change in the assessment there. In Logierait there are 80 paupers, four refused the poorhouse, two of whom were previously on the roll and two new applicants, and there was no change in the assessment. In Weem there are 22 paupers, two refused poorhouse relief, one had been previously on the roll, one was a new applicant, and the assessment remained the same. (*The Statement was handed in*, vide *Appendix.*)

5743. Mr. *Mackintosh.*] Is that reduction of assessment a reduction upon the whole assessment, after calculating the expense of the poorhouse?—It must be so, because this is not a reduction of cost of expenditure; there might have been a question what that included, but this is the assessment imposed to pay everything that the parish had to pay.

5744. Including the building?—Including the building, repayment of debt, and everything.

5745. Mr. *M'Lagan.*] Is there no other cause to account for the reduction. Is it not the fact that about that time the Highland Railway was being made through that district?—I do not recollect in what year the Highland Railway was opened. Of course this reduction of assessment may arise in part or in whole, and probably here it does arise in part from increase in value. But I was asked the question, how the poorhouse had affected the rate of assessment.

5746. But was there no other cause for affecting that reduction than the poorhouse?—That I cannot tell. I do not recollect when that railway was opened. Then I have another return from the same poorhouse, which perhaps the Committee would like to see, the last column of which contains for each of the parishes "The probable weekly saving to the parish." The previous column states "The number of persons to whom the alternative offer has been made of admission to the poorhouse or a small out-door allowance." And then the last column gives "The probable weekly saving to the parish arising from persons either declining relief altogether, or accepting a small out-door allowance rather than go to the poorhouse." In Fortingall the inspector of the parish states that it was about 19 *s.* 9 *d.* per week; Caputh, about 15 *s.* 6 *d.* per week; Moulin, about 16 *s.*; Dowally is not stated; Logierait, about 11 *s.* 2 *d.*; Killin, 1 *l.* at least; Little Dunkeld is not stated; Blair Athol, about 9 *s.*; Dull, the inspector, says, "The probable weekly savings cannot be stated. The assessment is the same for the last seven years, but not so heavy as before the opening of the house. The benefit of the poorhouse is its being a check on designing persons," and so on; he does not answer the question, and it is not answered for Weem either. Then Kenmore, about from 15 *s.* to 20 *s.* a week, at least. (*The Return was handed in*, vide *Appendix.*)

5747. *Chairman.*] What became of the paupers who refused the poorhouse?—As a rule they are supported by relatives, or took to work.

5748. We have had very strong evidence you are aware of that result, in the case of Oban?—Yes.

5749. Have you found that the same result occurs

ccurs in other parishes where the test is applied?—We have. Of course there may be, and must be, exceptions where the pauper goes and wanders about; but I am satisfied that that is not the common result.

5750. It has been suggested that the stringent application of the poorhouse test has a tendency to increase vagrancy, is that your view?—I have no information that would lead to that conclusion at all, quite the reverse.

4751. Mr. *Miller*.] Do you think that it is likely to have done so?—No, I think not. I have been asked for information as to the total percentage of the expenditure. I have here some very voluminous tables, and they contain a great deal of information on that subject. I can put them in if the Committee think it desirable. They are tables which I prepared in 1863 or 1864, bearing upon a paper which I read to the Social Science meeting when it was in Edinburgh, tables with reference to all the poorhouses which had then been built for five years, showing, in columns, the amount expended on registered poor, and the total expenditure, including everything, and the number of poor on the roll in each year from 1846 downwards. And then at the bottom of each table there is stated the percentage of increase or decrease, as the case might be, between 1846 and the year that the poorhouse was opened, and then the percentage for the period since the opening of the poorhouse. I have this brought down to 1869. It shows the percentage of increase or decrease in the expenditure on the registered poor for both periods, the percentage of increase or decrease in the total expenditure for both periods, and the percentage of increase or decrease in the number of poor for both periods. In some of these cases the results are very striking; in others the benefits do not appear so plainly. But it must be observed that some poorhouses are much more efficiently worked than others. We find that in some places they do not use the poorhouse test to the extent that they might beneficially, and therefore you cannot expect the same results in all places. But take the Dalkeith combination, which originally consisted of four parishes. In the period from 1846 to 1850, when the poorhouse was opened, the increase in the population was 4·2 per cent., the increase in expenditure on registered poor was 97·9 per cent., and the increase in the total expenditure in that period was 100 per cent. The increase in the number of poor in that period was 23·3 per cent., while the population had only been increasing at the rate of 4·2. In the second period, between the opening of the poorhouse and 1869, the increase in the population was 6·6 per cent.; the decrease in the number of poor in that period was 26·9; the decrease in the expenditure on registered poor in that period was 20·3, and the decrease in the total expenditure was 19·5. That is a very good test of the effect of that poorhouse. It was opened, as I said, in 1850, for four parishes, and in 1856 four additional parishes joined it. Almost precisely similar results came out with reference to its effects in these parishes. There was a decrease in their population of 0·9 per cent, but there was a decrease in their expenditure on registered poor of 28·9; in their total expenditure of 25·3, and in the number of paupers of 26·3. And in these tables there are a number of similar instances. There are a number of others, as I said before, in which you will not find corresponding advantages developed; but I do not attribute that to the system so much as to the manner in which the system has been dealt with. (*The Tables were handed in*, vide *Appendix*.) My object has been to endeavour to give the Committee all the information that I possess without any particular bias. I have not been trying to bolster up a case, and I am quite aware that there are many people in Scotland who do not think the poorhouse test at all a right thing.

5752. *Chairman*.] I think that public feeling is rather tending towards the view that you are advocating?—I think it is. Then I have another Table here which perhaps may be interesting. In 1847 there were 10 poorhouses in existence for 10 parishes, and they were all single parishes; these were the old poorhouses erected before the Act of 1845 was passed; their population was 391,534, and the number of their paupers on the 14th of May 1847 was 25,778, and the ratio of paupers to population in 1847 was one in 15. In 1869 the total number of poorhouses was 63, including that original 10; the total accommodation was 14,423; the number of parishes using these houses, 525; the total population of these parishes, 2,418,105; and the total number of paupers in these parishes (I include dependents in all these poorhouse Tables; it is necessary to do so, because you have to compare it with the number of billets), 100,848. The total number of inmates on the 1st of July 1869, was 8,386; and the ratio in those parishes of paupers to population, was one in 24, showing the action, I think, very clearly of the poorhouse system. In the present year there are 362 parishes with no poorhouse accommodation; the population of these parishes is 644,189; the number of paupers in these parishes is 27,491; and the ratio of paupers in these parishes to population is one in 23, slightly, but still somewhat greater, than in the poorhouse parishes.

5752. We have had some evidence suggesting that there should be some relaxation of the rule with regard to relieving able-bodied poor; that a discretion should be given in certain cases, subject to the consent of some authority, the Secretary of State or the Board of Supervision, to assist the able-bodied poor; what is your view on that question?—That is a question which is not new to anyone connected with the Board of Supervision; and I have also seen the opinions expressed on both sides by intelligent witnesses before this Committee, and the conclusion to which I have come is, that it would be very desirable, I think almost essential, in order to insure perfect safety, to revert to something like what was believed to be the state of the law before it was disturbed by the decision of the Court of Session and subsequently of the House of Lords. We have not had, since that decision, any real test of our capacity to meet, unaided by the poor law, a period of general distress, and I myself (and I know my predecessor participated in the same feeling very strongly) should look forward with some degree of alarm to a recurrence of such a period of general distress as we have formerly had, if there were no power of relaxing the rigid rule. At the same time, I think that it requires to be done very carefully and under stringent safeguards.

5754. You do not think that the disadvantages that would be created would be greater than the evils arising out of the present state of things?—I do not think so; because, in point of fact, from 1845 to 1859, when that decision was given, we had

Mr. *Walker.*

13 May 1870.

had in operation, wherever it was deemed necessary, the law which I refer to as the law which I would recommend. From 1845 to 1859 it was believed by all parochial boards, and by the Board of Supervision, that while the able-bodied out of employment had no right to demand relief, a parochial board might competently afford it to them if they thought it right to do so. That was acted upon in the larger towns pretty liberally, without producing any of those evils to which a careless administration of such a law would certainly lead.

5755. Mr. *Ellice.*] You are for going back to the law as it was understood to be before the decision of the Court of Session?—Precisely so; I think that it would be proper to declare that that should be the law in future. I referred to some restrictions, some safeguards, I mean, such as these: I would suggest that no right should be conferred (that should be distinctly declared) on the able-bodied to demand relief or to enforce such a demand, that he should not have the right of appealing against the decision of the parochial board. Then I do not think it necessary, neither do I think it advisable, that parochial boards should be continually exercising this power in individual cases. The reason why I desire it at all is to have a security against consequences of a most dreadful kind in times of general stagnation of trade, and therefore I would suggest that no such relief should be given unless the parochial board had passed a resolution, at a meeting duly called for the purpose, that it was necessary and expedient in the then circumstances of the parish to afford such relief; that the resolution should be reported to the Board of Supervision; that it should not remain in force for a longer period than three months, and should not be capable of renewal, within one year from its expiration, without the sanction of the Board of Supervision; I think that you would thus limit the operation of such an enactment to cases of extreme urgency, and it is only in those cases that I consider it is desirable.

5756. *Chairman.*] Would it not require the sanction of the Board of Supervision to that resolution passed by the parochial board?—No, not to the first resolution, but to a renewal of it within 12 months.

5757. Do you think that it would be safe to entrust to the local authority, under pressure, the absolute decision of whether that relief should be given?—I think perfectly safe. I think that our experience, from 1845 to 1859, demonstrated that. Then I would further propose that such relief should only be given in kind and from day to day, and that work should be exacted in return. Then further, that there should be no claim for repayment of such relief from any parish of settlement; I think that such limitations would check all risk of abuse.

5758. You would make it chargeable upon the parish that pays it?—Upon the parish that is going to administer it; they should pay it out of their own pockets. Then, lastly, I think it should be declared that no person should be removable on account of such relief, and that no settlement should be affected by it. As I mentioned before, from 1845 down to 1859, many parishes acted on the belief that that was the law, and gave that relief, but unfortunately about 1857 or 1858, a parish which had given relief to an able-bodied person, claimed repayment from the parish of settlement; the parish of settlement resisted this, and that was the case which brought the matter before the court. If that claim had not been made (and I think it was an unreasonable claim, because this person was clearly not a pauper, but was relieved by discretionary power and not from any right), the dispute would probably never have arisen.

5759. But then, did the decision go beyond the extent of finding that there was no recourse against the parish of settlement; did it go so far as to lay down the law that no able-bodied relief could be given?—The decision went beyond the question necessary to settle that particular case. The Board of Supervision were not satisfied with a decision incidentally given, as it were, and many of the parochial boards also were dissatisfied; they could hardly believe that that was the law, and they thought that if it had been properly argued, the result might have been different; and it was under those circumstances that Mr. Isdale, who was examined last year by this Committee, brought the Dundee case before the House of Lords under an amicable arrangement.

5760. Do you find that there is any effect upon the state of our poor from the absence of any restrictive enactment against vagrancy; do you find that the fact of the present state of vagrancy being unchecked by any legislation has any effect upon the increase of pauperism and the cost of maintaining paupers, as casuals or otherwise?—I have no doubt that it must have some effect; our vagrancy law is merely nominal; in point of fact, we may say that we have no vagrancy law in the counties of Scotland.

5761. Do you think that concomitantly with any improvement of the poor law it would be necessary to legislate for the suppression of vagrancy?—I would not say necessary, but I should think it extremely desirable. I read the evidence of Mr. Young from Ayrshire with a great deal of satisfaction, and the plan which he proposes seems to me very good.

5762. That is very much the plan that has been put in practice in Haddingtonshire, is it not?—No; I mean with reference to the change of the law, to put the county law of vagrancy on very much the same footing as it is in the burghs.

5763. Do not you approve of the suggestion to make the police assistant inspectors or assistant relieving officers, as they are in England?—No, I do not think that it would be desirable to make a police officer an assistant relieving officer. I think that the constable being satisfied that a man is not a vagrant, had much better send him to the inspector to deal with the case.

5764. It is said that one of the difficulties arises from the fact that our poor law does not recognise the right of relief to able-bodied; do you see any difficulty arising from that?—No doubt it does add to the difficulty of the question, and a very strict vagrancy law would be, I should say, almost impossible; certainly it would not be humane without some exception in favour of the industrious able-bodied poor who may be out of employment; but I do not see any difficulty in the present vagrancy law being very much improved without running any risk of that kind. The vagrancy law to which I point, and to which Mr. Young pointed, would be a law which would affect only the vicious and criminal part of the vagrant population.

5765. There is an idea in the minds of some of the witnesses that there is a want of power of discriminating

discriminating in relieving paupers according to their character and conduct; do you think that there could be any means devised for making regulations to enable such discrimination to be made, and would it be advisable?—I think it would be very difficult to make any regulations, each case should be dealt with according to its own special circumstances, and this distinction in general made, that a person of bad character or who misspends his means should not have relief given him in the way in which he would prefer it, but in the safest way as regards the use to be made of the relief afforded.

5766. It has been generally stated in evidence and is the general belief, that the present poor law and its operation has tended greatly to increase improvidence, and that a very large portion of the paupers now receiving relief are receiving it to the detriment of the really honest and deserving poor; is that your view?—I am afraid that that has been in operation for many years, long before the poor law was passed.

5767. But it has been increased, has it not, by the fact that the pauper has a right now to go and get relief by the order of the sheriff?—That is one of those questions upon which you cannot find any positive evidence; but that is the general opinion, and I think it is very probable that it is true to some extent.

5768. Possibly the legislation which you point to, to make the poorhouse test more stringent, might have in that respect a beneficial effect?—Yes, I think so.

5769. Mr. *Ellice.*] You were asked some questions in your last examination about the Lunacy Board, and the propriety of placing pauper lunatics and the inspectors under the Board of Supervision; I want to know whether you are prepared to say that the Board of Supervision could, without detriment to its duties as regards the poor, undertake the supervision of the whole lunacy system, whether of paupers or otherwise, in Scotland?—I do not think they could. I think that there is no affinity between lunacy and pauperism in the case of lunatics who are not paupers. The Lunacy Board, or the Lunacy Commissioners, have to deal with a totally different class of local bodies; they deal with county district boards, not with the bodies that we necessarily deal with in relation to the poor. What I meant to say the other day was, that if required of course we could take charge of the lunatic poor, the proper machinery being provided, as we had once done before with imperfect machinery, because that would not interfere with the ordinary work of the department; but to add to that the charge of the lunatics who are not paupers, I think would interfere with our efficiency and our usefulness.

5770. *Chairman.*] Does the control of other sanitary measures, which has been placed under your jurisdiction by the Public Health Act, interfere with your proper administration of the poor law?—In reference to that matter we deal practically with the same bodies and officers as we deal with in relation to the poor, namely, the parochial boards and inspectors.

5771. Then it only comes to a question of a different arrangement of the administration; supposing you could deal with similar bodies under your control there would be no difficulty?—I do not think so with regard to a subject such as lunacy.

5772. But if all sanitary questions except lunacy are put under your jurisdiction, what difficulty would there be in including lunacy, which is also a sanitary question?—I do not think that lunacy is a sanitary question at all.

5773. Mr. *Ellice.*] As regards the other sanitary arrangements, you have to deal with the same power, namely, the parochial boards as with reference to paupers?—Yes.

5774. In regard to lunacy, you would have to deal with county boards and other parties, whom you are not now brought in contact with?—Yes.

5775. *Chairman.*] That might be altered?—But it is not so at present.

5776. That is a mere question of re-arrangement, to meet the necessities of the case; supposing that the two were amalgamated?—But I think I stated the other day that one of my objections to the Board of Supervision having the charge of lunatics who are not paupers, was that the duty of the Lunacy Commissioners is necessarily, to a certain extent, an unpopular one, and that it cannot be otherwise; and I do not desire to have an office of that kind devolved on the Board of Supervision, which, if it had the usual result and rendered them unpopular, would certainly detract from their power of usefulness in the administration of the Poor Law.

5777. Mr. *M'Lagan.*] But in the case of the lunatic paupers, the inspectors have to report to the central board, and the funds of the rate payers for the support of the lunatic paupers pass through their hands, and both the inspector's duties and the amount of money raised by the parish are reported to the Board of Supervision, so that in some degree the Board of Supervision has to do with the lunatic paupers?—We merely call for returns in order to complete our information.

5778. If the Lunacy Commissioners were to report to you that a lunatic pauper had been neglected by an inspector, would not you consider it your duty to reprimand the inspector?—Certainly, and to dismiss him if he had committed a serious fault; but so it is with reference to any other complainant in the country; if an inspector has committed any act which rendered him unfit for his office, upon the representation of any one it would be the duty of the board to interfere.

5779. Mr. *Ellice.*] Is there any other matter on which you would wish to offer any suggestions before you close your examination?—There are one or two points which I have not yet mentioned, and there are also one or two matters to which I think it was desired I should refer.

Tuesday, 17th May 1870.

MEMBERS PRESENT:

Sir Robert Anstruther.
Mr. Armitstead.
Mr. Cameron.
Sir Edward Colebrooke.
Mr. Craufurd.
Mr. Ellice.
Mr. Crum-Ewing.
Mr. Orr Ewing.
Mr. John Hamilton.
Mr. Loch.
The Lord Advocate.
Mr. Mackintosh.
Mr. M'Lagan.
Mr. Miller.
Sir Graham Montgomery.
Mr. Arthur Peel.
Sir David Wedderburn.

EDWARD HENRY JOHN CRAUFURD, Esq., in the Chair.

Mr. William Stuart Walker, again called in; and further Examined.

Mr. *Walker.*
17 May 1870.

5780. *Chairman.*] You were proposing, at the end of your last examination, to give us some information with regard to the audit?—Yes; at present there is no audit required by the Statute, and though the Board of Supervision have recommended it, they have no power to enforce it. In some parishes there is no audit at all, I believe; in others they appoint some of their own members to audit, and in others again they appoint a professional auditor. But in no case, I believe, does it extend much beyond a mere summation of the entries in the books, and it generally does not include any inquiry as to the legality of the disbursements, or as to whether there is proper authority for them in the way of vouchers; and I think that it would be extremely desirable that an efficient audit should be made compulsory on all parochial boards.

5781. In what way would you propose to have it done; by appointing a special officer?—I should think that it would be most conveniently done by appointing a number of officers in different districts, getting professional men in Aberdeen for instance, and Perth, and Inverness, to undertake the audit of a certain portion of the country, a certain number of parishes; that they should make their audit upon principles to be laid down by the Board of Supervision, so that there should be an uniform system all over the country; and that they should report to the board; and then the parishes of course would have an opportunity of objecting to any part of the audit that they think the auditor has gone wrong in.

5782. Mr. *Loch.*] Is there any uniform form of accounts now required?—Yes. But as the Committee will have seen under the head of law expenses and management, we find when we examine these accounts (which we at present, have not the means of doing effectually, having no special officer for the purpose) that a number of charges are placed under wrong heads; and the auditor would see that these were all put under their proper heads. But the system of accounts is in such a condition that an effective audit could be immediately applied to them.

5783. *Chairman.*] There are some parishes in Edinburgh, I think, there is one parish, which have an auditor?—A number of the parishes appoint professional auditors.

5784. I presume that these auditors are appointed by the parochial boards, and the Board of Supervision have no jurisdiction with reference to them?—The Board have no jurisdiction.

5785. You are aware, perhaps, that an instance was mentioned to us in which a very heavy defalcation took place in a parish where there was no audit?—That was an audit of the class which I have referred to; it was simply a summation of the columns in the books, and there was no check upon the entries. Then I believe I mentioned to the Committee before that, inasmuch as if an audit were made compulsory, although it would be of course beneficial to the parishes to some extent, it would also be costly to them. I think it would be only fair that a portion of the expense of audit, at all events, should be paid by the Government, as is done in England.

5786. Mr. *Miller.*] Does not Government pay for all the audit in England?—I rather think that the whole is paid for by the Government in England, and I think Scotchmen would not object to that being done for them too.

5787. *Chairman.*] Would you place the appointment of these auditors in the hands of the Board of Supervision?—I think that it would be necessary to do so, because it would be almost impossible to get parishes to agree. Take for instance the county of Aberdeen; if it were desirable that one auditor should take the whole of the parishes in Aberdeenshire, it would be impossible to get the whole of the parishes in Aberdeenshire to agree upon the same auditor.

5788. Have you considered how many auditors might be required?—No, I have not considered that point. It would require a good deal of inquiry before that could be settled.

5789. Mr. *Miller.*] Your idea of an auditor is simply a person to classify the accounts, or to see that they are classified?—No; to see that the entries in the accounts are under their proper heads; that the expenditure is properly vouched, and that there is legal authority for each item of expenditure.

5790. And suppose that he found a sum not legally

legally expended, what would he do with it?—The practice in England, I suppose, would have to be followed in Scotland, and that sum would be disallowed. If it had been ordered by the parochial board they would have to refund it out of their own pockets, as is the case with the English guardians. If it had been paid by the inspector improperly he would be accountable for it.

5791. Mr. *Loch.*] It would be ascertained by the auditor what sums a certain rate would yield, and whether or not that rate had been collected and accounted for, I presume?—No; the inspector's accounts do not include the collectors'.

5792. How would you provide for meeting the case of a collector not accounting for the rate collected?—I do not think that there is the same difficulty there. A sum of assessment is imposed, and a collector is appointed to collect it, and he has to produce either the money or the receipts for the charge against each ratepayer.

5793. The receipts that he ought to have given up in return for the money?—Yes.

5794. Mr. *Miller.*] Would it not be just as advisable to have the audit on the one side as on the other?—It might be so, but I do not think that there is the same necessity for it, in regard to the collection.

5795. Sometimes the collector proves a defaulter?—The collector is not an officer under the Board of Supervision; therefore I cannot say positively how that is; but I cannot at this moment recollect any instance of a collector having turned out a defaulter.

5796. Was there not one at Canongate lately who did so?—He was an inspector, not a collector.

5797. *Chairman.*] Any errors that have occurred, and any wrong doing, have been in the expenditure, not in the collection of money?—Just so.

5798. I presume that the boards could protect themselves with regard to the collector, by requiring securities?—Yes, and I was going to suggest, with reference to that, that the parochial boards should be required to make the inspector also find security. That is another point on which the Board of Supervision have given a great deal of advice, but have no power to enforce it. In many parishes they do require the inspector to find security, and in others thay do not. I am sorry to say that there have been a great number of instances, especially recently, of inspectors, who from a defective audit, and no security having been taken, have put their parishes to a considerable loss; they have levanted, and their accounts on being examined have been found to exhibit a large balance against them. I think that the parochial board should be required to make their officer find security, and that the bond of caution should be submitted annually to the auditor, so that he should see that it is in proper form, and that, if necessary, he should send notice to the cautioners.

5799. Mr. *John Hamilton.*] A recommendation has been made to us that the county collector should collect the parish rates; do you approve of that suggestion?—I have no doubt that it would be advantageous if it is practicable; I cannot express any opinion as to its practicability, but I have no doubt that it would be an advantage.

5800. *Chairman.*] What salaries would you think might be sufficient to secure proper officers as auditors?—That I can express no opinion upon either, but I do not think that any excessive sum would be required; it would not occupy the whole of the year, or anything like it, if the country were divided into districts.

5801. I presume that it could not be overtaken by increasing the number of your superintendents or visiting officers, and giving them the duty?—No, I think that professional accountants are required in order to do the work satisfactorily.

5802. Is there any other point on the subject of audit that you have to suggest?—With reference to a point somewhat in connection with it, I would suggest that the parochial board should be required by Statute to publish annually an abstract of their accounts, and a list of all the poor in receipt of relief during the year in a tabular form, which form might be prescribed by the Board of Supervision, showing their allowances, and I would also say the names and addresses of the nearest known relatives of the paupers, and that these lists and accounts should be published in the parish for the information of the ratepayers.

5803. It is the practice in many parishes now, to print the accounts, and also to print a nominal list of the paupers, their ages, and the amount of relief given them, is it not?—Yes; the propriety of doing this has been strongly impressed upon parochial boards by the Board of Supervision; and in a great number of cases now, the practice is followed; but with reference to the last point to which I referred, the publication of the names and addresses of the nearest known relatives of persons in receipt of relief; there is some doubt at present as to what the consequences might be of making such a publication, as to whether if a mistake were made, an action might not lie; I think, by making it a statutory duty, that difficulty would be got over.

5804. Mr. *Miller.*] What do you mean by relatives; do you mean those that are immediately liable, or how far would you go?—I should extend it beyond that; my object I admit, is to diminish the number of cases in which the ratepayers are called upon to pay for the maintenance of persons who have got brothers or sisters in comparatively wealthy circumstances, as well as persons who have sons or fathers in wealthy circumstances. I think that the publicity that would be given to the fact, that their relative was a pauper, would induce them to provide for him themselves.

5805. *Chairman.*] Would you put any limit on the relationship that should be published; would you limit it to brothers and sisters, or would you simply make it imperative to inform the Board of Supervision by the return published; what is the nearest relative that the pauper has?—The nearest known relatives, I think, should be given in that list.

5806. Mr. *Miller.*] If you go much beyond brothers and sisters, you come to a class of relatives that may be very numerous, do you not?—That is a matter of detail; it would require a good deal of consideration, no doubt; but if the parochial boards were empowered, and required to publish such a list, in a form to be prescribed by the Board of Supervision, that matter of detail could be adjusted.

5807. *Chairman.*] Just according to the circumstances of each parish?—Yes; and if it were thought right to limit it to relatives of a certain degree, of course the board's form would be limited to that.

Mr. *Walker.*
17 May 1870.

5808. Mr. *Miller.*] If the claim did not go beyond those who are included at present, namely, fathers and sons, it would not be a very difficult matter, I presume, but if you were to go beyond that, you would get into difficulty, would you not?—I have no doubt, that in many cases, you could not get the information; but in many others (and those are the cases where it is most desirable to give the information) the relationship would be known.

5809. *Chairman.*] In regard to the audit, I presume that you would make it extend to an audit of all expenditure of moneys which are collected in the poor rate?—Of all moneys handed to the inspector for disbursement.

5810. You would not extend it, then, to accounts of disbursements under the authority of parochial boards in the case of burial grounds, registration, and other matters, the rates for which are collected with the poor rates?—No; I should very much desire that the expenditure under the poor law should be kept quite distinct from every other matter.

3811. But the collection is made *in cumulo* for these purposes, I believe?—Yes, they are collected at the same time. The common practice is that the sum applicable to each of these purposes is noted down in one receipt; a receipt is given for the sum total, but the receipt states the proportion of the total which is required for the poor law, and the proportion under the Burial Grounds Act, or for registration, or any other of these smaller assessments.

5812. I believe that in some parishes the burial grounds and the registration rates are one-tenth or one-twelfth of the amount collected for the poor rate, so that the poor rate assessment is made a sort of basis of calculation for collecting these other assessments?—Yes, probably so.

5813. But you would still keep them separate?—I think it extremely desirable that we should keep our poor law accounts separate from all others. Not to do so, would lead to a great deal of confusion, and also would tend to create false impressions in the public mind as to the actual cost of the poor.

5814. You suggest that it should be made imperative by statutory enactment that these accounts should be published. Then that would leave a certain amount of assessment collected by the parochial board, that would not be under the statutory obligation of being published, and we should have no accounts therefore of the rates collected as part of the poor rates?—They are not collected as part of the poor rates; those sums may not be handed to the inspector at all; they are collected by the collector along with the poor rates, but the whole of the money which the inspector is accountable for under the poor law goes into the inspector's accounts.

5815. They are collected along with the poor rate, not as part of it; that is the distinction which you draw?—They are kept separate in the collection.

5816. Mr. *Orr Ewing.*] Generally speaking, the collector and the inspector are the same, are they not?—Very often.

5817. *Chairman.*] With regard to the question of exemption from assessment, I think that you have something to state upon that head?—I have a very strong opinion that all exemptions from poor rate should be abolished with the solitary exception of buildings exclusively devoted to public worship; I think that Government property should be subject to assessment, and also charitable institutions, on the ground that it is extremely hard upon the parish in which these buildings are erected or purchased, not for a local or parochial purpose, but in the case of Government buildings for a national purpose, and in the case of charities for a purpose connected with a much wider area than the parish, so that the result of the present system is, that the parish pays, *i.e.*, the other ratepayers in the parish, pay a higher rate in consequence of the occupation of the building in the parish for that particular purpose.

5818. Mr. *Orr Ewing.*] We have a strong instance of it in the parish of Canongate; the Crown has a considerable portion of the parish, and therefore it is not assessable, and the other ratepayers have to pay very highly?—Yes. I can give you the instance of my own chambers, the board's office in George-street. It is in the City parish; it is a house which would probably be rated at 250 *l.* or 300 *l.* a year, and the other ratepayers in the parish have to pay a larger rate, in consequence of this house being exempted from the rate.

5819. Mr. *Miller.*] Is your office exempted from local rates?—The Board of Supervision have nothing to do with it, but the Government officer declines to pay poor rates for this house in consequence of its being occupied for public purposes.

5820. *Chairman.*] I understand you to say that you would limit exemptions solely to church buildings?—I think so. I think there is no ground in reason to extend them beyond that; militia stores at present, the Committee are probably aware, are exempted. The county authorities, or the officers of the regiment, select a particular parish in which to have their store, and that parish thereby loses the power of rating the portion of property which they occupy. I think that it is unjust to that parish that it should be so.

5821. Do you consider the position of governors of poorhouses a proper one at present, their mode of appointment, and their being under the sole control of the local boards?—There is a very strong feeling among the governors of poorhouses, that they ought to be in a more independent position. They have certain duties to perform which the rules of the Board of Supervision enjoin; and in the position which they at present hold, if a poorhouse committee dislikes the operation of those rules, it is in their power to direct the governor not to comply with them. The governor is then put in the unpleasant position of doing his duty at the risk of displeasing his committee, and perhaps losing his situation. I cannot accuse the committees of having acted in that way, but the governors feel themselves in a disagreeable position, and there is a very strong opinion among them that they ought to be placed in the same position as inspectors of the poor.

5822. You are not aware of any instance of practical inconvenience having arisen from the present state of things?—No; at least I cannot state any case in which they proceeded to dismiss a governor. Annoyances, I know, they occasionally meet with.

5823. What would you suggest in relation to that matter; to have their dismissal subject to the approval of the Board of Supervision?—That they should only be subject to dismissal by the Board of Supervision, like the inspectors.

5824. And

5824. And do you indicate by what you have said that the Board of Supervision should have greater authority in making these regulations, and that the committee should not have the power of altering them without consulting with the Board of Supervision; because I understood you to say that difficulties had arisen, or might arise, from the fact that the regulations issued by the Board of Supervision to the governors of poorhouses might not be satisfactory to the committee, and they had the power of disregarding them? — No; what I meant was, that if any of these rules which are enjoined by the board (they are framed by the Board of Supervisionunder the statute) are distasteful to the committee, it is in the power of the members of the the committee at present to say to the governor, "You must not follow that rule, under pain of dismissal." That is in their power, and that is the argument that the governors use.

5825. It would be practically a power of disregarding the orders of the Board of Supervision?—It would, of course.

5826. Would you suggest any modification of that state of the law?—I think that the remedy is that which the governors propose, *i.e.*, that they should be put in the same position as inspectors They have duties of a similar kind, duties to perform to the Board of Supervision (that is to say, to the public), and to the house committee, who are their local employers; and I do not see why they should not be put in the same position as the inspectors of the poor.

5827. I presume you think that placing them in that position would bring the committee into communication with the Board of Supervision, and result in a more harmonious action?—I think so; it would give the governor greater confidence in the discharge of his duties.

5828. *Lord Advocate.*] In point of fact, are the inspectors of the poor always appointed generally by the board, without any fixed duration of the appointment?—Yes, we will not recognise a temporary appointment; we point out to them that they have no power to make such an appointment.

5829. Does it require your recognition?—It requires to be reported to us, and we do not account it as the report of a statutory appointment if it is only temporary.

5830. But supposing that any appointment duly made under the statute were reported to you and disapproved of, what would be the consequences?—I presume that if the parochial board refused to do what we conceive to be their statutory duty, the Board of Supervision would have to go to the Court of Session in order to compel them to appoint an inspector according to the terms of the statute; and then if such a course were taken that point would be raised and decided.

5831. Has the Board of Supervision a title to resort to the court to complain of the parochial boards in that matter?—Yes.

5832. Under what clause is that?—The 87th clause. The board once took, with regard to the appointment of an inspector, the parish of Glasgow to the Court of Session. The parish of Glasgow had appointed two joint inspectors, and the court found that it was not a legal appointment.

5833. All that the statute prescribes about the appointment of an inspector is, that the board "shall nominate and appoint a fit and qualified person or persons to be inspector or inspectors of the poor in such parish or combination; and shall fix the amount of the remuneration to be given to every such inspector; and shall forthwith report to the Board of Supervision the name and address of such inspector, and the amount of the remuneration to be given to him;" but I do not find any power of the Board of Supervision to veto an appointment?—No, the Board of Supervision have always declined to interfere with the selection of the person; the responsibility with reference to that rests entirely with the parochial board.

5834. But there is nothing in the clause here that requires the appointment to be an appointment for life, or for any fixed duration; they are to appoint an inspector and fix his remuneration?—The action of the Board of Supervision has been in this way: when the parochial board has appointed an inspector and fixed his remuneration, we require them to transmit to us an extract of their minutes. If there appears in the terms of the appointment anything illegal it is our duty to point it out to them; and in considering the terms of the appointment hitherto we have considered that a conditional appointment is not an appointment in the terms of the statute.

5835. They are not required to send you their minutes, but only to give the name of the person appointed, and his remuneration?—We have always power to call for all the minutes of the parochial board under the earlier sections of the statute.

5836. All that the statute requires with reference to the newly appointed inspector is, that the parochial board shall report to you his name and the amount of remuneration to be given to him?—Yes. I thought you questioned our power to require an extract of the minute to be sent to us, in a case of that kind. We have a general power to require it in all cases.

5837. Mr. *Ellice.*] Have you issued any bye-laws or regulations with regard to the election of inspectors or the appointment of inspectors?—No, none.

5838. *Lord Advocate.*] You must, like many other boards, give a great deal of practical advice and assistance which you are not required to do by statute, which is no end of use and convenience to those who get it; indeed, they apply to you for it?—They apply to us very often for it.

5839. *Chairman.*] Do you consider that you have sufficient means at your command for superintending the management of the parochial boards throughout the country, or would you be inclined to suggest an increase in the number of your visiting officers?—We have not officers sufficient to make a close inspection, nor so close an inspection as I think would be desirable. We have two superintendents, whose duties are confined to the Highlands; they have very wide, extensive districts. And then we have one visiting officer, who, so far as he can, inspects those parishes which are not within the districts of the superintendents; but the superintendents are statutory officers with very wide powers, especially the power of examining witnesses upon oath, which no officer of our own, no mere officer of the department, has; and he cannot make all the inquiries that are requisite effectually.

5840. What increase of the staff would you suggest?—I think that, with four general superintendents,

Mr. *Walker.*

17 May 1870.

intendents, the work could be done much more completely than it is at present.

5841. The visiting officer, I presume, visits the poorhouses?—The primary object of his appointment was to visit the poorhouses; these are now 63 in number, and they engross a great deal of his time, but from the lack of other out-door aid we have been obliged to utilise him by making him, so for as he can, inspect parishes which are not within the districts of the general superintendents.

5842. If you had four statutory general superintendents, the visiting officer could dedicate his time to the poorhouses alone?—Yes.

5843. And would one visiting officer then be sufficient?—Quite, for that purpose.

5844. Mr. *Cameron.*] How many times a year are the superintendents supposed to visit each parish?—It is impossible for them to visit every parish every year; the time and the distance make it quite impossible; during a part of the year in the highlands travelling is impracticable in some of the mountainous parishes. I think that Mr. Peterkin can tell you the number of miles he has travelled on that duty.

5845. They do not, in fact, visit each parish once a year?—Not invariably; generally I think they do.

5846. *Chairman.*] If you had four general superintendents, would that be a sufficient number to ensure a visit to every parish once a year?—Yes.

5847. Mr *John Hamilton.*] I understood you to say that those superintendents have power to examine on oath?—Yes.

5848. But you did not think it convenient that they should have power to decide disputed cases of settlement?—No, they are not trained in legal knowledge.

5849. *Chairman.*] A question has been raised in regard to the superannuation of officers connected with the management of the parochial system; what is your view on that subject?—The Board of Supervision have for some years been most anxious that a power of superannuating officers should be given to parochial boards. In England an Act was passed for the purpose, and subsequently an Act was passed for Ireland; and the Scotch officers are so far in an inferior position to the English and Irish poor law officers. The parochial boards feel the disadvantage of having no such power very often, because if they have an old faithful servant, they are very averse to discharge him, knowing that he would be left in a state of poverty, whereas if they had the power of superannuating him, they would do so and obtain the services of a younger and more efficient servant.

5850. Do you think that it would lead to a heavy additional charge upon the ratepayers?—I think it would in its practical effect be economical, because they would get a young and active man to do the work which is not efficiently done by an aged man at present.

5851. But in actual money charge would it be a heavy additional charge?—It probably would be a considerable additional charge.

5852. But the efficiency that would be acquired, you think would be quite worth the additional cost?—I think so; in the English Act, you will find the terms upon which it is permitted; there is a limit to the amount of superannuation, and it requires the approval of the Poor Law Board, so that if the circumstances are improper, they can prevent its taking place. There is in the English Act also a limitation to the effect that no poor law officer is entitled to superannuation, unless his whole time has been devoted to the service of the board of guardians. Now, I think, that in Scotland it might be well to make a relaxation upon that point; because, as the Committee are aware, in so many of our small parishes the inspector does not devote the whole of his time to his poor law duties; there is not work enough for him to do so; he probably holds two or three offices in the parish at the same time, or follows some trade. I do not think that any injury would arise from giving a power to the parochial board to give that man some small retiring allowance. It would be a very small one, although it would be very important to him in his old age.

5853. Mr. *Miller.*] Do those people generally give up any employment of their own to take the situation in the small parishes?—No, I do not think they do.

5854. I suppose that when they give up the parochial board work, they are not worse off than when they began?—If they resign that is so.

5855. *Chairman.*] Have you anything to suggest on the subject of the law of settlement?—A good deal of evidence has been laid before the Committee, with reference to the alleged hardship of the parish of birth being called upon to provide for a pauper who may not have become a pauper till an advanced period of life, and who had acquired a settlement by five years' residence in some other parish, but afterwards moved from that parish to another and lost his settlement, and had never acquired another. And certainly extreme cases can be pointed out (I do not think they are very numerous), in which there is an apparent hardship; and without altering the principle of the law of settlement, but retaining the principle as at present, I think that a limitation upon its operation, which I will suggest, might be beneficial, and would meet those extreme cases to which I refer. My suggestion is that any person who has resided for 10 years continuously, after the age of 21, in any one parish, shall thereby acquire an indefeasible settlement; that he shall not by absence lose that settlement again. I think that would provide for a considerable number of the cases which at present give rise to the idea that the existing law inflicts a hardship.

5856. What is the object of requiring 10 years for a settlement which should not be lost; why should not five years be sufficient?—Well, I think that few men spend 10 years in more parishes than one; a man who has spent 10 years in a parish after the age of 21, does certainly belong to that parish in a much stronger sense than to any one of the parishes which he may have laboured in for five years.

5857. Do you mean residence without relief for the time you suggest?—Yes, clearly; the principle of the 76th section being maintained I mean that an exception to the loss of settlement should be made in those cases where there has been 10 years' continuous residence in the same parish.

5858. Continuous residence without the further condition of not having been relieved?—I mean without parochial relief.

5859. In the case of a man having acquired a residential

residential settlement by five years' residence, and between the five and the 10 years having received parochial relief, would you not say that that should not affect this proposed modification of the law?—No; I mean 10 years' continuous residence without receiving relief.

5860. Without relief for any portion of the 10 years?—Without relief for any portion of the 10 years.

5861. *Lord Advocate.*] Five years' industrial residence gives a settlement, which may be lost by absence; your suggestion is, that 10 years' industrial residence should give a settlement not thereafter to be lost?—Yes.

5862. Mr. *John Hamilton.*] Do you mean that it should not be lost by 10 years residence in another parish?—No; I would get rid of all those disputes.

5863. *Lord Advocate.*] That the parish in which he first resided 10 years, should be burdened, rather than the one in which he last resided 10 years?—Yes; I do not think it is possible to meet all cases.

5864. You could provide for that case by saying that a settlement acquired by a 10 years' continuous residence should not be lost until another had been acquired by 10 years' continuous residence in another parish?—Yes, you might say that.

5865. *Chairman.*] That is the only modification that occurs to you in the law of settlement?—Except that slight modification which has been referred to by so many witnesses; that in the 76th section, the period of six years should be substituted for five; that is to say, that a man who has acquired a settlement by five years' residence, should not lose it at the end of the fourth year, after four years and a day; but that before he loses his settlement of five years, he should have an opportunity at least of acquiring a subsequent settlement of five years in another parish.

5866. *Lord Advocate.*] That was really the intention of the Act, but the clause was so worded that the judges put a construction upon it which led to the result, that four years' absence really determined the settlement which had been acquired?—Yes.

5867. *Chairman.*] With regard to the difficulty arising from the matter of the removal of the Irish, do I understand that many of them come back almost as fast as they are removed; is there any modification of the law that has occurred to you to remedy that evil?—I am afraid not.

5868. Would you make them relievable only in the poorhouse?—I am afraid that that would not have the effect desired. As a rule, we do not find Irishmen object to go into the poorhouse; they do not like the Irish workhouse, but they do not object to the Scotch poorhouse.

5869. I believe complaints have been made that, while the Scotch have the power of removing Irish paupers to Ireland, the Irish have no corresponding power of removing Scotch paupers from Ireland to Scotland. I suppose that that is rather a theoretical grievance than a practical one; but would you propose to alter that state of the law?—I think that that is more a sentimental grievance than anything else, but I should be very glad to see the Irish law altered so as to give the Irish guardians the power of removing Scotch-born paupers to Scotland.

5870. *Lord Advocate.*] Are there any Scotch paupers in Ireland?—A few, I believe, but not many.

5871. *Chairman.*] With regard to the Roman Catholics, we have had some evidence of complaint as to the mode of dealing with Roman Catholic children; have you anything to say on that subject?—The duty of the parochial boards and the power of the Board of Supervision are not in that respect in a very satisfactory state at present. The Board of Supervision have always held that in giving relief to a child some regard should be had to the religious belief of the parents of the child; that it was not a fair condition to attach to relief that as soon as a pauper died his children should be handed over for instruction in the tenets of another denomination, and we have always impressed upon parochial boards the propriety of their acting fairly and without distinction, whether the parents of the child were Protestant or Roman Catholic. In many cases the parochial boards have acted very fairly, but in some cases they have shown an indisposition to do so, and we have had very great difficulty and a great deal of trouble in consequence. I think that it would be very desirable that the law should be made more clear upon that point. I do not know whether the Committee are aware of the English statutes upon the subject; I have a note of them here. The first to which I will refer is the 25 & 26 Vict. c. 43; the sections relating to this subject are, among others, 3, 6, 7, and 9. I do not think I need read them all here, but the 9th is, "No child shall be sent under this Act to any school which is conducted on the principles of a religious denomination to which such child does not belong." Then the 29 & 30 Vict. c. 113, s. 14, has this enactment: "That if the parent, step-parent, nearest adult relative, or next of kin, of any child not belonging to the Established Church, relieved in a workhouse or in a district school; or in case there should be no parent, step-parent, nearest adult relative or next of kin, then the god-parent of such child make application to the said board" (that is the Poor Law Board) "in such behalf, the board may, if they think fit, order that such child shall be sent to some school established for the reception, maintenance, and education of children of the religion to which such child shall be proved to belong, and duly certified by the Poor Law Board under the statute of the 25 & 26 Vict. c. 43" (that is the statute which I have just quoted), "and the guardians of the union or parish to which such child shall be chargeable shall, according to the terms of such order, cause the child to be conveyed to such school and pay the costs and charges of the maintenance," and so on. Then there is a subsequent statute of the 31 & 32 Vict. c. 122, s. 16 to 23 inclusive; this statute partly relates to a creed register; but, under the power of the Board of Supervision to frame rules for inspectors and for poorhouses, we have already a creed register. And then it provides further (beyond the case of children) for adults, and this is a matter about which the Roman Catholic clergy have complained to the Board of Supervision frequently, but with reference to which the Board of Supervision have no power at all. The 21st section of that Act, which I have just referred to, enacts that "Every inmate for whom a religious service, according to his own creed, shall not be provided in the workhouse, shall be permitted, subject to regulations to be approved of or ordered by the Poor Law Board, to attend, at such times as the said board shall allow, some

Mr. *Walker.*

17 May 1870.

place of worship of his own denomination within a convenient distance of the said workhouse, if there be such in the opinion of the board: Provided that the guardians may, for abuse of such permission previously granted, or on some other special ground, refuse permission to any particular inmate, and shall, in such case, cause an entry of such refusal, and the grounds thereof, to be made in their minutes." That is very much in accordance with a recommendation and suggestion of the Board of Supervision to the poorhouse authorities, but they do not, in all cases, act upon it.

5872. Mr. *Arthur Peel.*] At what age do you consider, in Scotland, a child is able to decide for itself what religion it should belong to, for that point has caused difficulty in England to the Poor Law Board?—We have not had many such cases to decide; but in any of the cases the Board have had to inquire into, they have never fixed upon any definite or distinct age; they have taken the intelligence of the child along with the fact of age for the purpose of ascertaining whether it can give an intelligent and proper expression of its own views.

5873. And if an application came from a Roman Catholic priest, applying for the removal of a child from some school of another denomination to his own denomination, would you send some one to examine the child as to its powers to judge of the merits of the two religions?—No; the cases to which I refer were cases in which no complaint was made to the Board of Supervision until after the child had been for some years under Protestant instruction. The allegation made to us was that the child objected to be given over to the Roman Catholic priest, and the question with us was, "Is the child objecting in an intelligent sense, or is it so ignorant that you would not do any violence to its feelings by putting it where it ought to have been from the first?" What I should desire to see done, would be, that it should be made the duty of the parochial board to provide properly for these children in the beginning; that would, in the first place, get rid of all those difficult cases where complaint is not made to us till after a great lapse of time, and which raise difficulties which it is very hard to solve; and it would also make the duty of the parochial board clear, whereas at present, it is not at least, very clearly expressed.

5874. Mr. *Orr Ewing.*] Would not your suggestion be tantamount to saying that the Roman Catholic children, in many cases, should not have any education at all, because in many parishes in Scotland there is no school of that creed?—I intended to limit my suggestion to granting a power to the Board of Supervision, upon complaint, to investigate and order according to the circumstances of the case; if no proper place can be found for the child, then it is impossible to find a remedy; and there is great difficulty at present in finding respectable Roman Catholic families to take charge of these Roman Catholic orphan and deserted children.

5875. Mr. *Arthur Peel.*] Are there not institutions which take charge of them?—Yes, there are two small ones; some of the parochial boards object to these on the ground that they are conventual in their character, but so far as they afford means of providing for these children, of course it would be another option, and in the event of its being impossible to find a Roman Catholic labourer's family of a proper kind to take the child, there would be this other alternative of sending it to an orphanage.

5876. How is the price regulated then, does the price paid in the orphanage exceed the price in the poorhouse?—No, it is less than the poorhouse; I think that they charge exactly what the parish pays when it boards the child out.

5877. Mr. *Orr Ewing.*] I was alluding not to orphan children, but children of Roman Catholic paupers?—Children of living paupers are under the charge of their own parents.

5878. But you, I thought, suggested that the Board of Supervision should have the power of compelling the parochial board to send the children to a school professing the faith of the parents?—I only referred, when I said that, to orphan and deserted children, and to children in a poorhouse.

5879. But a poorhouse may be so situated as to have no Roman Catholic school near it?—I know one instance in which there was a most excellent Roman Catholic school under Government inspection on the opposite side of the street from the poorhouse; they had a Protestant school in the poorhouse and they refused, and we had no power to compel them to send the Roman Catholic children across the street where, religion apart, the education was probably better than that in the poorhouse.

5880. *Chairman.*] Was that in Eastwood?—No.

5881. Mr. *Orr Ewing.*] It is the fact, is it not, that in the parochial schools of Scotland where there are children belonging to Roman Catholic parents, the teacher does not insist that they should receive religious instruction?—I hardly know how that may be.

5882. You do not know for a fact that there is practically a conscience clause acted upon in the Protestant schools with regard to the Roman Catholic children being required to receive religious education?—One must look at a question of this kind somewhat in the light of those who differ from Protestants in religion. I do not think that a Roman Catholic clergyman would admit that secular instruction could be given even where the greatest care is taken, so as to avoid creating a religious impression; but the Roman Catholics go further and say: "You admit that you are bound to give to these children education, and, looking to them as human beings, that must include some kind of religious instruction," and what they claim, as I think not unfairly, is religious instruction in the belief of the parents of children. They are not satisfied with the negative fact, if it be so, that at the parish school they will not be taught Protestanism; they desire that they should be taught Roman Catholicism.

5883. Do you admit, or do you deny the fact I have mentioned, as to the manner in which the parochial schools are at present conducted with reference to Roman Catholic children?—I cannot answer that question.

5884. *Chairman.*] You have been chiefly alluding to the case of orphan and deserted children; do any difficulties arise in the case of children with Roman Catholic parents who are paupers?—No; I have nothing to state with reference to children living with their parents. If they are in the poorhouse, I think that they should be sent to the Roman Catholic school, if one is available, or they should be boarded out.

5885. You would allow them to go to the orphanage at Lanark?—I have no reason to believe that the orphanage at Lanark is not well conducted.

886. Mr. *Miller.*] Are the children turned by that orphanage absorbed by the popula- in the same way that the children are who boarded out?—I do not think that it has been ong in operation as to afford experience on point; clearly, as far as my own individual ing goes, I should prefer a labourer's family; it is very difficult to find respectable people ake charge of these children.

887. Mr. *Arthur Peel.*] Is access given to the man Catholic priest into the poorhouse?—

888. At a fixed time and under regulations? t is adjusted between him and the poorhouse mittee. We have never had any difficulty ut that.

889. *Chairman.*] Some cases have been men- ed to the Committee where the children were orphans, but where only one of the parents living, and that parent of a different religion n the deceased parent; I presume that these es are cases out of the ordinary category of Roman Catholic question generally?—The e that the Board of Supervision have laid down the Creed Register is, that in the case of itimate children, the child shall be registered of the same religion as the last surviving ent; and that in the case of illegitimate ldren, they shall be registered as of the re- ion of the mother. Some cases were men- ed by Mr. Tracey; but I think that the cases ich he referred to were of this kind, cases in ich there was some difficulty in ascertaining at had been the religious belief of the last viving parent; and in each of those cases, he eged that the religion was Roman Catholic. some of those cases, however, upon investiga- n by our visiting officer, we found that that s not so. He was not satisfied with our cision; but it was a question of fact and proof.

5890. One case which I rather pointed to was case where the nearest female relative was a man Catholic; but the female relative that d taken charge of the child was a Protestant. ne nearest female relative not having taken the portunity of taking charge of it, it was rather e act of the relative who took charge of it than e act of the parochial board that led to the fficulty?—That child, if I recollect the case, as placed in the charge of this woman by the st surviving parent before her death, know- g that she was a Protestant; the parent ed, and the woman, being in pretty good rcumstances, made no application for relief, nd continued to maintain that child. Mr. racey came to the parochial board, and wanted em to obtain the custody of the child from this oman, on his behalf. They said that they had no wer to do it. He then went to the sheriff with petition for the custody of the child, and the eriff decided it against him, and would not give im the custody of the child. Then he came to s with a view of bringing our action to bear pon it, but we found that we had no power to terfere.

5891. The sheriff declined to interfere, because e said that Mr. Tracey was not a proper person make the claim?—Yes, I believe something of at kind.

5892. Mr. *Ellice.*] I think it came out that at child was not a pauper at all?—Not a auper.

5893. *Chairman.*] It is not to those cases that ou have been referring in your suggestion?—

5894. Have you looked into those cases that were laid before us from the north, from Caithness and Wick, by Mr. Mackie?—Yes; Mr. Mackie referred to three cases; I think that two of them were very much of the same description. There was the case of Alexander Bremner, who complained to the Board of Supervision of inadequate relief (that relief being an offer of admission to the poorhouse for the man and his wife), and before disposing of the case, the board asked the parochial board what they proposed to do for the protection of an illegitimate grandchild who was living with this man and his wife; and they ultimately agreed to take charge of this child, and hand it over to the parent who was under an obligation to maintain it, and we then found the ground of complaint removed. But Mr. Mackie stated incorrectly that the mother of this child was living in Wick, living in the same town, and quite able to support this child. Now, in the statement that was sent to us by the inspector and the applicant, it was stated that the mother of this illegitimate child was residing in a different parish. Therefore, of course, if the man and his wife went to the poorhouse, this child, who was extremely young, an infant, would be left in the house alone, and it was not reasonable to expect that these people should accept the offer of the poorhouse, with this possibility before their eyes.

5895. I thought that was the case where the girl was about 18 years of age?—That was the other case; and really I do not think that the Committee require any further explanation than Mr. Mackie himself gave in the correspondence, a copy of which is on pages 485, 486, and 487, of the Appendix to the Committee's Report last year, and there you will find the grounds upon which the Board of Supervision acted, fully stated. And this very pregnant fact is brought out in the last document; it is a minute of the board, dated the 13th of May 1869: "The board never required the parochial board 'to provide for an able-bodied daughter of 18 years of age, along with the applicant;' and they did not issue their minute on the ground that the parochial board refused to do so. It is unnecessary to repeat the views and object of the board in this case, for there are explicitly stated in the secretary's letters to the inspector, dated 18th and 31st December 1868, and 18th January 1869, and especially in the last-dated letter, in which the board took pains to explain to the parochial board the grounds upon which they felt it their duty to act. These grounds have always been cheerfully acquiesced in by the other parochial boards as natural, reasonable, and humane. The complaint of widow Alexander Sinclair was received at the office of the board on 12th November 1868, and the board's final minute was not passed till 11th March 1869." (The interval had been employed in trying to explain to the parochial board of Wick the necessity for the action which the board had intimated that they intended to take, and the grounds upon which it was necessary to make this inquiry.) The complaint, as I have said, was received on the 12th of November 1868, and the final minute was not passed till the 11th of March 1869. "The schedule of complaint contained, in answer to Question 17, the following statement" (this is the applicant's statement, the pauper's statement): "I will not go to the poorhouse and break up my family, as my girl is sickly, and would

Mr. *Walker.*

17 May 1870.

have no house to go to.' This statement was not contradicted by the inspector in the column of the schedule intended for his remarks; and during the whole of the correspondence, extending over a period of four months, while the case was in dependence, no allegation that the applicant's statement was inaccurate was ever made either by the (parochial) board or the inspector. The board had therefore no alternative but to hold the applicant's statement to be true, and, after the fullest opportunities for explanation, they felt compelled to pass their minute in terms of the 74th section; that minute was passed on the 11th March 1869, and it was not until the 23rd March that a letter was received from the inspector, dated 19th March, informing the board that the applicant lived in the same house with a married son, and that consequently the daughter of 18 was already provided with the protection required in the family of her brother." So that it was entirely in consequence of the parochial board and the inspector of Wick having misled us with reference to the circumstances of this family that the question arose at all.

5896. Had you been aware of the fact mentioned there, which only came to your knowledge after the minute, the question would have been differently disposed of, I suppose?—At once. Then the offer of relief in the poorhouse would have been held sufficient, this girl being in safe keeping. Then there was a third case referred to by Mr. Mackie, the case of Ann Doull; and this was one of the most difficult cases which, I think, in my recollection, the Board of Supervision have had to deal with. She was a very persistent complainant. We had five complaints of inadequate relief from Ann Doull in 1868, and we were therefore by no means unacquainted with her case, or with her circumstances. She was an elderly woman, living with a woman who kept a description of lodging-house in Wick, and she was confined chiefly to her bed, but she belonged to the parish of Latheron, and the parochial board of Latheron had reason to think that she was making more of her ailments than was right, and they offered to remove her to her own parish, either to the poorhouse or to a lodging in her parish. This was invariably met by an allegation that she was incapable of removal, and the medical officer in Wick certified, sometimes in terms more or less strong, that she could not be removed. But Latheron was not satisfied with that, and sent their own medical officer to examine the woman, and to report. He certified in each of these cases, or nearly all of them. The parish of Latheron transmitted to us a certificate by their medical officer, later in date than the other. This woman's condition, I may mention, varied from week to week; she was not always in the same state, and in some of these cases the parish of Latheron themselves admitted that at that time, or in that state of weather, they could not remove her. But on the occasion referred to, the parochial medical officer of Latheron certified that she was capable of removal, and the question came to be a difference of opinion between these two medical men; and having some knowledge of the case and of the manner in which paupers belonging to other parishes were dealt with in Wick, the Board of Supervision were of opinion that this woman was, in point of fact, removable. I may refer you to Mr. Peterkin, who, by direction of the board, inquired into the case, and saw the woman himself, and he will describe to you better than I can the condition in which he found her, and his impression as to whether she was capable of removal or not. The Wick people thought the Board of Supervision wrong, and they insisted upon continuing out-door relief; so that, in the result, in that case the action of the Wick board (they may be right and we may be wrong) was that they disregarded our opinion, and the consequence has been to deprive the parish of settlement of any control over the allowance to their pauper.

5897 I think you characterised that as a very difficult case in which there might be a difference of opinion?—It was a very difficult case. I think that the Wick authorities might have dealt in a firmer manner with it, and then the difficulty would not have arisen. But the pauper all along felt that she was supported by the parochial authorities of Wick.

5898. Mr. *Loch.*] You have no doubt whatever as to the principle by which the parochial authorities of Wick ought to have been governed, supposing that the facts had been as they were represented to you in the first instance?—None whatever. Then Mr. Mackie complained of the action of the board in reference to poorhouse accommodation; and when I read his evidence it did appear to me to be as unfair a ground of complaint as could well have been made; because, in point of fact, the Board of Supervision had acted to the parochial board of Wick with very great indulgence, and with considerable regard to their own views and wishes in the matter. I have here a note of the proceedings which have taken place, and perhaps the better way will be to read it to the Committee. "On 3rd October 1862, the inspector transmitted minutes of the parochial board, dated 3rd September preceding, and 1st October, respecting the erection of a poorhouse for the parish, and relative plans for the approval of the board. The resolution contained in the minutes to erect a poorhouse, having been made dependent on the acceptance of the plans, which were found to be very defective, the board declined to approve them, and pointed out to the parochial board that they could not approve the resolution on account of the condition attached to it." Now, observe what the parochial board of Wick wished the Board of Supervision to do. The Board of Supervision have by statute the power of approving or disapproving of a resolution to erect a poorhouse, and when that resolution has been approved it is final. They have also the power of approving or disapproving of the plans; they are called upon to look at the plans, and to approve or disapprove of them. The parochial board of Wick attached to their first resolution the condition that we should accept these plans as they were; of course the board could not abandon their statutory function in that manner.

5899. You mean that they mixed up two things which ought to have been dealt with separately?—Yes; they only resolved to build a poorhouse provided that the Board of Supervision would take these plans as they sent them; we replied that we could not do that, and tie up our hands in that way. On the 4th of December 1862, the Board of Supervision approved of the resolution of the Wick Board to erect a poorhouse, they having then passed a proper statutory resolution; and the board also at the same time approved of the site that they had chosen for the poorhouse. Then "on 11th December 1862, the board had under consideration a letter of the Rev. Dr. Lillie the chairman of the parochial board, and plans of the

proposed poorhouse. With the view of assist- he parochial board in their efforts to provide house accomodation for the parish, the board ted their visiting officer to proceed to Wick, the purpose of communicating with the pa- ial board, and affording them any informa- he might be able to give on the subject."

00. That was Mr. Peterkin?—Yes, when as visiting officer, and before he was super- ident. "The parochial board having ac- ed a new site" (there was an objection to the er site, not on our part, but they lost it) "for proposed poorhouse, transmitted certificates ive thereto, and revised plans, to the visiting r of the board for examination in March . These he forwarded to the board, and the chial board was informed that the board were le to approve of the plans in their present , because the system of drainage was not down on the block plan, the mode of venti- n did not appear on the plans; there was in- cient space allowed in the dormitories; the rooms, and the dining hall or chapel, were mall," that is for the proposed number of in- s: and there were some other objections of a r kind, but these were objections which ted the health of the inmates.

01. Sir *Robert Anstruther.*] For how many it proposed to be constructed at that time?— not recollect; a considerably larger number the amount of accommodation which they have. "And with reference to the new site, board required to be furnished with a plan of whole ground acquired by the parochial d" (this was a site they had acquired the Pulteneytown Commissioners), "show- what portion thereof was to be reserved for poorhouse, what portion it was proposed to and for what purposes the feus were to be ted. Also the acreage of the ground and contiguous roads and lands, with the nature he buildings, if any, on the latter." From plans sent up to the board, it appeared that were to obtain part of the feuing ground nging to the Pulteneytown Commissioners, he British Fishing Society, I believe, to k more correctly; and what the board were ious to ascertain was, what clear space of nd would be allotted for this poorhouse, and near the buildings, houses, or whatever might be erected on the feus, would be ed to the poorhouse; because it is obvious both for air and light, and to prevent com- nication with people outside, you must not have dings very close to the walls of your poor- se. "On 12th of May 1864, the board ap- ved of the new site, on the understanding that he ground proposed to be feued, no building to be erected within a less distance than eet from the boundary wall of the poorhouse." t condition did not satisfy the gentlemen in k.

902. Who was not satisfied; was it the paro- l board, or the person who was going to feu ground?—The parochial board; then "on 26th of the same month, May 1864, the board ed to the request of the parochial board to w the buildings on the part of the site to be d, to be erected at a distance of not less than feet from the boundary wall of the poorhouse unds," instead of 60 feet; the board agreed to t at their request. Then "on the 22nd of ember 1864, the adjusted plans were trans- ted to the board for approval, and were ascer- tained to be still very defective; the defects were thereupon pointed out to the parochial board, and the plans returned for further amendment. After some correspondence with the chairman of the parochial board, regarding the objections taken by the board, the amended plans were again on 13th February 1865, transmitted to the board, and they were finally approved and signed on the 16th of that month. Certain members of the parochial board, who appeared to be averse to the erection of a poorhouse in the parish, presented a requisition to the inspector, a few days after the statutory approval of the plans was obtained, requesting him to call a special meeting of the parochial board, to consider the propriety of postponing the erection of the poorhouse. The poorhouse committee sought the advice and instructions of the board under the circumstances, and were informed that the board had no power to release the parochial board from the obligation to erect a poorhouse, and must require that the obligation be carried into effect." Perhaps I may refer you to the section of the statute, where you will find that that is not a matter within the discretion of the Board of Supervision at all. It is the 60th section, at the end of it: "And if after full time and opportunity given for deliberate consideration, the said parochial board shall be satisfied of the propriety of erecting a poorhouse, or of enlarging any existing poorhouse, and shall come to a resolution to that effect, such resolution shall be forthwith reported to the Board of Supervision, and if approved of by the Board of Supervision the same shall be carried into execution by the said parochial board." "At a meeting of the parochial board on 10th April following, a motion not to proceed with the erection of the poorhouse, in the meantime, was carried. That minute was submitted to the board, and the inspector was informed, that the board could not depart from their minute of the 30th March," to which I have just referred, intimating that the statute made it imperative upon them to proceed. Then "Another resolution to delay the erection of the poorhouse was adopted at a special general meeting of the parochial board, on 19th June 1865, and submitted to the board on 22nd June, and its consideration continued. The board at their next meeting, on 29th June, instructed their visiting officer to inquire and report on certain allegations regarding the new site acquired for the poorhouse, which, it was stated, had influenced the vote on the 19th of June." So that we sent our visiting officer again in order to assist them in getting out of their difficulties. Then, on the 5th October 1865, "In consideration of the difficulties which appeared to have arisen with regard to the site, by which the erection of the poorhouse had been delayed, the secretary was directed to inform the parochial board that the board would be disposed to sanction, as a temporary measure, the use of Thurso combination poorhouse, but on the distinct understanding that should an arrangement, under the 65th section of the statute, with the Thurso combination be approved by the board, the parochial board would not thereby be released in any respect from their obligation to erect a poorhouse. In reply to an application of the parochial board for permission to use the Latheron poorhouse, under the 65th section of the statute, the board declined to sanction the proposed arrangement, but informed the

Mr. *Walker.*

17 May 1870.

parochial board that they would be ready to consider any arrangement for the combination of the two parishes for a common poorhouse." The poorhouse at Latheron, I may remark, is not a good poorhouse; it is a very small house for 50 inmates, and the population is between 8,000 and 9,000. The poorhouse at Halkirk, I think, has room for 150 inmates. The population of Wick, which they proposed to add to Latheron at that time, and to which the board were very averse, was between 12,000 and 13,000.

5903. How many unoccupied beds were there in the poorhouses at Halkirk and Latheron?—A great number; but there was more available room at Halkirk than at Latheron.

5904. At the same time, as a matter of fact, there was ample unoccupied room in Latheron at that time?—There was a considerable amount of available room.

5905. And it was much more convenient for the parochial board of Wick to deal with the Latheron poorhouse than the Halkirk poorhouse, was it not?—No, I should say not; I should say that the communication between Wick and the poorhouse at Halkirk is much more easy than that between Wick and poorhouse at Latheron.

5906. Why?—There is a main line of road in the former case.

5907. But there is a main line of road between Wick and Latheron, is there not?—I think that the Latheron poorhouse is not on the main line of road. They purposely placed it at some distance in the country.

5908. *Chairman.*] What object could the Wick people have to wish to send their paupers to a poorhouse not so convenient for them, according to your account, as the other one?—Many of the members of the parochial board of Wick were averse to the erection of a poorhouse, and they wished, if they could not altogether avoid it, to do it in as easy a way, pecuniarily, as they could. They did not think the poorhouse a proper mode of relief; there was a strong feeling against it.

5909. That would not affect the choice of a poorhouse; that was more inconvenient rather than of one that was more convenient?—In this way, that the junction with Latheron would cost them a great deal less than the junction with the larger poorhouse. I think you will see that that comes out in the remainder of the communications. On the 27th April 1866, "The board approved the rates under the 65th section of the statute, for boarding Wick paupers in Thurso combination poorhouse for twelve months. Shortly before the expiry of the arrangement with the Thurso combination poorhouse authorities, a letter was received from the chairman of the parochial board requesting the board to consent to an arrangement with the parochial board of Latheron for the reception of Wick paupers into the poorhouse of Latheron, on the ground that it was believed a more advantageous agreement in a pecuniary point of view could be made with that parish than could be obtained under a renewal of the arrangement with the Thurso poorhouse authorities. Before answering the application, the board directed the secretary to inquire whether the parochial board of Wick, who were under a legal obligation to erect a poorhouse, contemplated combining with Latheron for the purpose of having a common poorhouse; and called their attention to the circumstance that the poorhouse had only accommodation for a limited number of inmates, and that a combination with Latheron would probabl render a considerable enlargement of that poo house necessary. In answer, a minute of the par chial board of 22nd March 1867 was receive from which it appeared that a combination wi Latheron was not contemplated, that the pr posed arrangement was only for twelve mont and that the parochial board did not see the selves justified in agreeing to an extension of t poorhouse accommodation. The board, in repl directed the secretary to state that they coul not approve of the proposed arrangement wit Latheron." Now, the reason of the board doin that was, that if they had agreed to this propos they would practically have absolved the p rochial board of Wick from their statutor obligation to erect a poorhouse in terms of the resolution.

5910. *Lord Advocate.*] What is the date the resolution to erect a poorhouse?—On th 4th of December 1862, the board approved of resolution of the parochial board, dated the 26th November 1862, to erect a poorhouse. Then "sub sequently, a deputation of the parochial boa had an interview with the board on the subje of poorhouse accommodation for the paris And, after it had been under consideration at the meetings on the 9th, 16th, and 22nd May 18 the board, on the last mentioned date, approv of the rates for boarding 25 paupers belongin to the parish of Wick in the Latheron poorhous for twelve months, on the understanding th before the expiration of that time, the parochi board would provide permanent poorhou accommodation, to at least an equal extent, f the parish, either by joining the Thurso poo house combination, or by combining wi Latheron for poorhouse purposes, on conditions be approved by the board. Ultimately, on 13 February 1868, the board approved and co curred in an agreement by which the paroch board of Wick obtained a permanent right Latheron poorhouse. It is now a common poo house for those parishes."

5911. Sir *Robert Anstruther.*] How many be have been filled since they have combined?— can give that, as it is stated in our last report. On the 1st of January 1869, there were 16 inma in Latheron poorhouse.

5912. How many of them belonged to Wic and how many to Latheron?—That I do n know; I think Mr. Peterkin probably will able to give you that, as it is in his district; a on the 1st of July 1869, there were 13 inmates that house.

5913. And the poorhouse is computed to h 50, so that, in point of fact, there was a la number of beds unoccupied, even after the po house was made available for the two parishes? Yes.

5914. Mr. *Loch.*] I see that in May 18 communications took place between you and parochial authorities of Wick, in which agreed that they should have temporary acc modation in Latheron poorhouse for 25 beds being understood that they should, within t time, provide the permanent poorhouse accom dation to which they had bound themsel "either by joining the Thurso poorhouse c bination, or by combining with Latheron poorhouse purposes, on conditions approved by board;" then you say, that in February 18 "the board approved and concurred in an agr ment by which the parochial board of W obtai

tained a permanent right in Latheron poor-ouse"?—Yes.

5915. Did that subsequent approval embrace ne condition of extending the Latheron poor-ouse, which had formed an element in the con-deration of the question at the previous period?—I do not quite recollect whether it did or not; ny impression is that it did, but I am not quite ure.

5916. It may be, however, that they had ob-ained this permanent footing in the Latheron oorhouse, without any condition of the Latheron oorhouse being increased in dimensions?—It ay be; I do not recollect it.

5917. You do not know what reasons induced he Board of Supervision to depart from the ob-ection they had previously to allow the parochial oard of Wick to make this arrangement with atheron rather than with Thurso?—It was from he desire on the part of the board to meet the iews of these gentlemen as far as they could in he discharge of their duty. They did not think heir views very just; they did not concur in the rounds on which they wished to take the course hey ultimately agreed to; they thought that it vould have been much better for them to have aken a different course, but they went as far as hey could to meet their views.

5918. But the fact is, is it not, that you have net their views to the greatest possible extent, ecause they have gained the point of uniting with Latheron without the condition of increasing he size of the poorhouse?—I am not sure whether hat is not a condition. The condition is really ot a matter of any very great importance, be-ause as soon as pressure arose in Wick, and the arochial board there were compelled to use the oorhouse largely, they would fill it up; and as oon as the house becomes full they lose the ower of applying the test, and the paupers soon earn that.

5919. Sir *Robert Anstruther.*] Is it not a fortunate thing that the parochial board resisted the pressure put upon them by the Board of Supervision to build a poorhouse, and spend a deal of money, when the poorhouse in which they and the parish of Latheron unite is not even half full?—That depends upon whether the parochial board of Wick have made such use of the poorhouse as it was intended to be made use of.

5920. *Lord Advocate.*] They have not built a poorhouse?—No; they were allowed to become part proprietors in the poorhouse of a neighbouring parish.

5921. They have changed their resolution upon the subject?—Yes, they were allowed to fulfil their obligation to erect the poorhouse by purchasing a portion of a poorhouse already built.

4922. I suppose that it is the 60th clause under which the Board of Supervision hold a resolution by a parochial board to build a poorhouse final, so soon as it has been approved of by the Board of Supervision?—Yes.

5923. There is no other clause to that effect?—No.

5924. Then is it the opinion of the Board of Supervision that they cannot relieve a parochial board of the consequences of such a resolution?—That is their opinion.

5925. So that although the parochial board and the Board of Supervision should both come to be clearly of opinion that the resolution was not a wise one, and that it would be prudent in the interests of all parties not to act upon it, nothing short of an Act of Parliament could relieve them of that responsibility?—The case has occurred once or twice, and the course followed has been simply to drop the matter, the Board of Supervision not conceiving it to be a case in which they are required to bring the parish before the Court of Session as having failed in its duty.

5926. But the question has never been decided by a court of law, I should imagine, whether the resolution may be departed from with or without the consent of the Board of Supervision?—There is no decision of a court of law on that point.

5927. It would be monstrously inconvenient if, the two boards concurring, the parochial board and the Board of Supervision could not rescind an unfortunate and inconvenient resolution of that kind?—It has not been found inconvenient, because the result of such a state of matters is that neither of the boards act; they let it alone.

5928. You have not, in point of fact, ever compelled a parochial board to build a poorhouse when not willing to do so?—No, I think never.

5929. You cannot, of course, compel them to come to any resolution upon the subject; you have no power to do that?—No.

5930. And even after they have come to a resolution upon the subject, and you have approved of it, you have never, in fact, enforced it if they changed their minds?—Never enforced it by legal measures.

5931. Mr. *Loch.*] Was not the effect of the answer which you gave some little time ago to a question put to you this, that, after the Board of Supervision had conveyed their approbation of the plans, and so on, for the building of the poorhouse, it was not competent to the Board of Supervision to rescind or to withdraw that approbation, and that they could not absolve the parochial board from the obligation so imposed upon them?—After the resolution to erect a poorhouse has been submitted and approved, it appears to me that the functions of the board are completed, and they have no further power to act in any way.

5932. That the Board of Supervision could not release the parochial board from the obligation imposed upon them, even if the Board of Supervision should desire to do so?—No; I do not think so, under the statute.

5933. *Lord Advocate.*] Are the sheriffs unanimous in that opinion?—I do not know that the present sheriffs have ever expressed an opinion; but with regard to the sheriffs who were members of the board when the matter first came under consideration, I do not recollect any difference of opinion among them.

5934. Mr. *Loch.*] In this particular case, the approval of the Board of Supervision was given to some specific plans and proposals to erect a poorhouse on a piece of building ground obtained by the parochial board of Wick for the purpose?—Yes; or which they believed they had obtained.

5935. But in place of insisting on the performance of that obligation on the part of the parochial board of Wick, the Board of Supervision has permitted them to make another arrangement in another direction?—Yes.

5936. Is not that tantamount to exercising a power which you say the Board of Supervision have not, namely, the power of absolving them from the performance of the particular obligation approved of, and substituting another for it?—No. I think not. The 60th section is the one that I have been referring to; but the 61st enacts that, "with

Mr. *Walker.*

17 May 1870.

the concurrence of the Board of Supervision had and obtained thereto, it shall be lawful for the parochial boards of any two or more contiguous parishes to agree to build a common poorhouse;" so that all that was requisite was the concurrence of the Board of Supervision for their carrying out their original resolution by combining with another parish.

5937. I do not think that that makes the point quite clear; the 61st clause, to which you have last made reference, admits of parishes uniting for the purpose of building a poorhouse?—Yes.

5938. That is as an alternative to building a poorhouse for themselves?—It is one mode of carrying out the 60th section.

5939. Do you read it in substitution for that determined on under the 60th section, or as an alternative in the first instance, in lieu of the 60th section?—No; the Board of Supervision have always held that there must, in point of form, be a resolution, with due notice, under the 60th section, and then an agreement under the 61st, if it is to be a combination.

5940. Supposing that a parish desires to obtain poorhouse accommodation for its paupers, it may proceed either by obtaining permission to build a poorhouse for itself, under the 60th section, or in combination with another parish, in which case it goes under the 61st section?—Under both sections. In the 61st, it is only the concurrence of the Board of Supervision that is required.

5941. The last words of the 60th section are: "If the parochial board shall be satisfied of the propriety of erecting a poorhouse, or of enlarging any existing poorhouse, and shall come to a resolution to that effect, such resolution shall be forthwith reported to the Board of Supervision, and if approved of by the Board of Supervision, the cause shall be carried into execution by the said parochial board;" that is an approval given by the Board of Supervision to a specific plan?—That is a resolution to erect a poorhouse in one or other of the ways permissible under the statute.

5942. Then you think that if the resolution is sanctioned by the Board of Supervision, it would be afterwards sufficient whether they built a poorhouse for themselves, or whether they combined with another parish to erect one?—Yes; in the case of proposed combinations, not a case like this of Wick, which was acting independently, but where a number of parishes propose to combine, what the Board of Supervision have always thought was requisite, and have called upon the parishes to fulfil, was that each parochial board should meet separately and resolve, in terms of the 60th section, and that the whole of these resolutions should be sent to the Board of Supervision for their approval; and then follows the agreement that the parishes may make as to the mode of carrying out the 60th section, which requires the concurrence of the Board of Supervision.

5943. Sir *Robert Anstruther.*] Is it not the fact that you, under the operation of the final paragraph of section 60, attempted to compel the parochial board of Wick to erect a poorhouse, even although they were anxious to combine with the combination poorhouse at Thurso, and that you gave them sanction to send paupers to Halkirk for one year; but upon the distinct understanding that it was not to interfere with the obligation under which they had come by their previous resolution to erect a poorhouse?—My recollection of the whole circumstances is different. My recollection of the circumstances is this, that the Board of Supervision never urged the parish of Wick to erect a poorhouse for itself. They were anxious that it should have joined the Thurso combination at the beginning, but Wick declined to do so. Then Wick said, "We will build a poorhouse for ourselves," and the Board of Supervision approved of their resolution, and allowed them to do it in their own way. Then the parochial board of Wick wished to change their mind, and desired to cancel that resolution altogether, and to send their paupers as boarders to the poorhouse at Halkirk; and it was then that the Board of Supervision struck in and said, "No, we will only allow this temporarily, and provided that you carry out in some legal mode or other, at a future time, your statutory obligation."

5944. *Chairman.*] You mean provided that they should erect their own poorhouse, or effect a proper combination with one or other of the two combination poorhouses?—Yes.

5945. Mr. *Loch.*] These are the words of your memorandum: "On the understanding that before the expiration of that time, the parochial board would provide permanent poorhouse accommodation, to at least an equal extent, for the parish, either by joining the Thurso combination, or by combining with Latheron, for poorhouse paupers, on conditions to be approved by the board"?—Yes.

5946. *Chairman.*] But that provision was not made till nearly five years after the resolution was passed to build a poorhouse?—No.

5947. So that for five years you were endeavouring to compel them to carry out a resolution to build their own poorhouse in Wick?—No, pardon me, we did not attempt compulsion, but we urged them to carry out, in some manner or other, their statutory obligation, which we were perfectly sure would be extremely beneficial to the parish.

5948. *Lord Advocate.*] Will you look at clause 60 for a moment. The words which I wish to bring under your notice are these, if, after full time and opportunity given for deliberate consideration, the said parochial board shall be satisfied of the propriety of erecting a poorhouse, or of enlarging any existing poorhouse, and shall come to a resolution to that effect, such resolution shall be forthwith reported to the Board of Supervision, and if approved of by the Board of Supervision, the same shall be carried into execution by the said parochial board." Now, when a parochial board came to a resolution to that effect, that is to say of the propriety of erecting a poorhouse, do you require any plans to be submitted to you, before you express your approval or disapproval?—No.

5949. It is a bare resolution to erect the poorhouse that is reported to you, and you say whether you approve of that, I suppose?—Yes.

5950. They cannot of course carry that into effect as an abstract resolution, unless they proceeded to have plans?—No.

5951. And clause 63 provides, "That from and after the passing of this Act, no new poorhouse shall be built, nor shall any existing poorhouse be enlarged or altered, nor shall it be lawful to impose an assessment, or borrow money for such purposes, unless the plan of such new poorhouse, or of such proposed enlargements or alterations, shall have been submitted to and approved by the Board of Supervision, and signed," and so on?—Yes.

5952. The

5952. The parish have resolved that it is proper to erect a poorhouse, and you have approved of that resolution, and then they submit such a plan to you as they are willing to adopt or think suitable, and you disapprove of that plan; what is the next step?—I think the answer to your question would depend upon this other question, whether the Board of Supervision in disapproving of the plan submitted to them have acted unreasonably and improperly.

5953. But the parish do not raise that question, but they say, "If you do not approve of that plan, we are not going to submit any other to you;" what can you do then?—The Board of Supervision have never declined to approve of plans without stating the reasons for which they found themselves unable to approve of them, and pointing out the defects.

5954. Notwithstanding their resolution to build a poorhouse, and that it is a proper thing to do, and your approbation of it, they are prohibited from proceeding to build unless you approve of the plan?—They can only carry out their resolution in such manner as the Board of Supervision approve of.

5955. But that must necessarily leave it entirely in their own hands, must it not?—I do not feel disposed to admit that. Even upon the basis of the legal argument, I think that the 87th section would meet the case, taking a case of course where the objections of the Board of Supervision were perfectly valid, where the parochial board for instance proposed to build dormitories (and said that they would do it in no other way) in which they allotted only 50 feet of cubic space for each inmate; I think that in such a case an application to the Court of Session would bring these gentlemen to reason.

5956. That would come to imposing an obligation upon them to build the poorhouse according to a plan approved by the Court of Session?—No, I think that it would be according to a plan approved of by the Board of Supervision, but no such case has ever occurred, because the only interference that has ever taken place by the Board of Supervision has been on grounds so plain and reasonable and beneficial for the object in view, that parishes have never objected in any instance that I recollect.

5957. In point of fact, looking to the past history of the administration of the poor law under this Act, the erection of a poorhouse has always been the affair of the parochial board itself?—Entirely.

5958. You interfering only under section 63, to aid them in the adjustment and execution of the plans?—Yes.

5959. Giving them all your experience of other localities, which necessarily come to you, as to what will be found most suitable?—Yes.

5960. Mr. *Miller.*] Has it not been rather the tendency of parochial boards to build their houses extravagantly?—In some cases they have, I think, misspent money, but in others, not so; they have, I think, in some cases, devoted too much money to mere ornament, architectural design.

5961. Taking the cost of the house, and the number of berths in it, is it not the rule that the rent of each berth comes very heavy, so that if applied to a family, it would take all their earnings to pay the rent?—It must necessarily do so; the various subdivisions for the classification requisite in the poorhouse and the airing yards, with expensive walls to be built round them, of course, make the cost very heavy per head; but the benefit to be derived from the expenditure, does not arise from the amount of rent that each pauper may be supposed to cost who enters the house. A large benefit is also derived from the opportunity that the parish has of testing applications, and getting rid of claims which otherwise would be costly to the parish.

5962. *Chairman.*] Are there any other points on which you wish to make any observation to this Committee?—There was a matter referred to by Mr. Nicol Martin, with reference to an arbitration by the secretary of the Board of Supervision, Mr. Skelton; his decision was not very accurately stated. Perhaps you would allow me to put that matter right, and I think it is only fair to Mr. Skelton that I should do so. Mr. Martin, in answer to Question 4729, of the present Session, said, "We had a case in our parish last year, when a man and his family resided in a parish in Ross-shire for several years; he works in a neighbouring parish generally; we repudiated the case at first; then we agreed to submit it to the secretary of the Board of Supervision. We did so, and he gave it against us, because he was not continuously in that parish, and he had not acquired a settlement. (Mr. *Ellice.*) Do I rightly understand that he was continuously resident in the parish, though he had worked out of it?—(A.) No; I say that the secretary of the Board of Supervision gave it against us, because the man did not reside continuously in the parish; he worked out of the parish; although he rented a house, and left his family in that parish, and visited it, perhaps, every week or fortnight, yet by the decision he had not acquired a residential settlement in that parish." Mr. Martin was not able to mention the name of the case; but this must be the case to which he referred, because it is the only recent arbitration from that parish. Mr. Skelton's decision is in these terms, "I am clearly of opinion that Duirnish, the parish of birth, is liable. During the whole of his life, Dougal M'Kinnon does not appear to have been more than two years and a few months in Killearnan (that was the third parish to which Mr. Martin referred). His residence there at any one time never exceeded seven months, and was commonly from one to three or four. He was absent at work in other parishes, apparently, on long engagements, and for a period of six years and four months (about two years and a-half before his death) he was continually absent, only visiting his wife at intervals of about a month during a part of that period. In these circumstances, the fact that he continued to rent a house in the parish of Killearnan for eight years appears to me to be of no consequence. His absence was not incidental to but subversive of residence in Killearnan. A man who is employed continuously in one parish for upwards of three years cannot be allowed to acquire a settlement in another merely because he does not choose to bring his wife and family to live with him in the parish where he is employed."

5963. May I draw the conclusion that you do not endorse the suggestion, that a man renting a house in a parish for a period of years (five years), although he works away from that parish should be allowed to acquire a settlement in the parish where his family permanently reside?—I should not, without a considerable limitation

Mr. *Walker.*

17 May 1870.

endorse that view; the courts have recently held that a sailor, a person whose employment is at sea, may, with very short residences ashore, acquire a settlement for himself in the parish where he has hired a house for his family; and which is his constant place of residence when he comes ashore; but if a man were working continuously in a parish, and only visited occasionally his family in another parish, I should think that, in that case, he should not be held to have acquired a settlement in the latter.

5964. But if he should happen to be away for the sake of gaining his bread just as a sailor, why should not the same result follow?—The sailor is not absent in any other parish; the opposite view in the sailor's case, would render it impossible for him ever to acquire a settlement by residence.

5965. The case put is this: a man is working in another parish, but not under circumstances that give him a settlement in the parish in which he works, and therefore he is remitted back to the parish of birth?—Yes.

5966. Now, in order to avoid the hardship on the parish of birth, would it not be desirable to enable the man to acquire a settlement where he rents a house, and where his family live, if he has not acquired a settlement in the other parish where he is labouring?—I think that those cases of hardship to the birth parish chiefly arise in towns such as Edinburgh and Glasgow, where there are several parishes in the town, and the man lives in one parish, and does his work in another; but in the country parishes the absence is of a different kind; the distance is greater, and the man is sleeping 28 nights in the month in the parish where he works.

5967. Was this, of which you have just been speaking, a case of town parishes?—No; it was in the country, in Ross-shire, where the man had taken permanent employment, and could only occasionally make a visit to his family.

5968. It was a case in which he did not acquire a settlement, I presume, in the parish in which he was working?—I imagine that his residence had not been long enough there for him to acquire a settlement.

5969. There was one point on which I wish to ask you a question. It is the custom in some parishes (I do not know whether it is universal or not), to assist paupers by paying their rents for them, is it not?—Yes.

5970. In some instances, the only relief that a pauper gets is by payment of his rent?—Yes.

5971. Do you think that that is a desirable plan?—I think so; assuming as of course one must, that the man is a proper object of parochial relief, and that he requires no more than will just help him to pay his rent, I see no objection to that being done.

5972. You do not find that it leads to a class of houses being built, with a view to getting the parochial board as tenants?—That may occasionally be so.

5973. *Lord Advocate.*] Before leaving this matter of settlement, let me ask you whether it is not the fact, that it is the word "residence" as it is used in the 76th section that occasions all the difficulty, "From and after the passing of this Act, no person shall be held to have acquired a settlement in any parish or combination, by residence therein, unless such person shall have resided for five years continuously in such parish," and so on?—Yes, there is no definition of that word in the interpretation clause.

5974. But it is the use of that word "residence," fortunately or unfortunately, that has led to those difficulties?—Yes, a good deal.

5975. Let me put this case to you: a man is servant in a house in one parish; he serves there and has his meals there, and his wages; but he spends his wages on his wife and family whom he keeps in a cottage in an adjoining parish, and visits them on the Saturday night and returns to his work on the Monday. According to the view Mr. Skelton has given, in the decisions which you have just read, I do not say whether rightly or wrongly, he would have held that the man had no settlement in the parish where his wife and family resided and where he spent his wages, because he did not reside there continuously; would not that be a hard case?—No doubt there are cases in which there appears to be a want of equity.

5976. I do not know exactly what word, substituted for the word residence, would avoid such a result as that; has any been suggested?—No, and I am afraid that any attempt to define it, in the interpretation clause, would give rise to other questions quite as troublesome as those that arise now.

5977. There are many cases in which a man is absent all the working hours of the day, and labours in a different parish, and comes home to his wife and family at night, and during the hours of slumber he satisfies his residence; but it would not seem to be a very violent extension of that principle, which has just been indicated, to hold that, although he performed all the work in one parish, and came only at the end of the week to spend his Saturday night and his Sunday, in the place where all his earnings were spent on his wife and family, he still had a residence where his wife and family resided?—No, but there are not many of those cases, I think.

5978. They may be considerable in number, but still insignificant when compared with the large number of cases not subject to any such observation?—Yes.

5979. *Chairman.*] Have you any other suggestion to make?—In the 80th section, there is a defect which it would be well to remedy; the 80th section enacts, "That every husband or father, who shall desert or neglect to maintain his wife or children, and so on." There is no mention made of the mother.

5980. *Lord Advocate.*] It was considered impossible that a mother could neglect her child?—She may desert it, and very often does. In practice, it has been found frequently unfortunate that there was no power of punishing her.

5981. *Chairman.*] In the case of the mother, it is only confined to illegitimate children?—Yes.

5982. You would extend it generally?—I think it would be right to do so. Then I would observe, that parochial boards have some difficulty with reference to the title to their lands. Under the Public Health Act, the local authority is generally the parochial board, and that Act creates for the purposes of the Act, the local authorities corporate bodies, and I think it would be very useful if parochial boards, in the administration of the poor law, were placed in the same position. Under the poor law they can sue, and be sued by, their inspector, but they have great difficulty in making up their titles; they have to get people to act as trustees, and it would be much simpler if they were made a corporation. And then I think it would be beneficial also if they

hey had power to take land compulsorily for the urpose of building poorhouses under the Lands Clauses Consolidation Act.

5983. *Lord Advocate.*] Has a difficulty been ound in their getting land for poorhouses?—Yes, hey have been limited in their choice very much; f course they must be limited to those people vho are willing to sell.

5984. *Chairman.*] You would require to have ome authority to investigate the disputed ques- ions?—It would be done under the Lands Clauses Consolidation Act.

5985. You want power for the parochial board, 'We think that this bit of land is necessary for ur purpose," and that they shall have an abso- ute right to take the land subject only to the mount of compensation settled?—I should not ay an absolute right. A similar power is given o the local authorities under the Public Health Act to which I have just referred, and there, if here is an objection, it is investigated by the Home Secretary.

5686. *Lord Advocate.*] There are various cases n which it is provided that the powers of the Lands Clauses Act shall be invoked, the Home Secretary first certifying that in his opinion it is reasonable that they should be?—Yes. Then I would further suggest that the parochial board should be empowered to borrow from the Public Works Commissioners; that I think is done fre- quently in public matters.

5987. *Chairman.*] It would be authorising the Commissioners to lend to them rather?—Yes, to lend them money.

5988. A statement has been made to us that, as a rule, you do not allow moneys to be borrowed for the purposes of building any poorhouse until a previous debt has been liquidated, is that the case?—That provision is in the Poor Law Act.

5989. But it has been suggested to us that in some cases that provision has been departed from, I think, in one of the Glasgow poorhouses?—They got over the difficulty in that case, and I think they generally do. I do not think there is any prac- tical difficulty in that respect. Then, if you will allow me, I will make one or two more sugges- tions. At present, when application is made for relief, and it is offered, the parochial boards very often present a document to the applicant, a dis- position in security of the advances to be made, and require him to sign it. The applicants sometimes sign, and sometimes they do not; but the legality of that proceeding and its effect are both at present questionable, and it appears to me to be a perfectly just principle, that when a person is offered relief the whole of his means, either then or to be acquired in the future, should be given to the parish in security for any advances that the ratepayers may make. By the law of Scotland at present, unless there is a clear and valid disposition, relief is held to be given *ex pietate*, and there is no claim for reimbursement. I think it would be desirable to enact that the application for and acceptance of relief should operate in itself at once as a disposition *omnium bonorum* both as regards the present means of the applicant (which are generally very small), and also with reference to future acquisitions. Where a person, after receiving relief for several years, comes into property to the extent of 200 *l.* or 500 *l.*, it does seem to me very unfair to the rate- payers that what has been advanced by them during his poverty should not be restored.

Mr. *Walker.* 17 May 1870.

5990. You would, I presume, put some limi- tation on that, because if a person afterwards acquired property enough to support himself, but not enough to recoup the parish, it would be a questionable benefit then to enforce such a claim?—I think that the parish then would not take it; because the state of pauperism would continue.

5991. You would make the simple act of re- lief constitute a right to the property on the part of the parochial board?—A preferable claim on the part of the parochial board. There is now only one other matter to which I should like to advert; several of the witnesses have spoken strongly of the hardship caused by the removal of paupers from the parish in which they happen to reside when they become paupers to the parish of settle- ment. I do not think that the power of removal is often exercised oppressively; but there are some cases, I believe, in which it is exer- cised injudiciously and with considerable hard- ship to the pauper; and I think it would be advisable to confer upon persons to whom removal to their own parish is offered, as the only mode of relief, a right of appeal to the Board of Supervision, and that the Board should be entitled to say whether in the circumstances, it is a proper case in which removal should be insisted upon. The power of removal is a very useful test of the poverty of the applicant; a pauper applies in Edinburgh, who belongs to Lanark or Perth, and the offer to pay for the ex- pense of transit, and to provide for him in his own parish, is very often found a most useful test; the applicant frequently does not choose to accept that offer, and manages to live without parochial relief; but cases have occurred in which the parish has not used that power as a test in the proper sense, but because it believed the hardship to be so great, that the pauper would almost rather starve than come; widows of Shetlanders for instance, or- dered away from East Lothian to a parish where they had never been in all their lives; there are cases of that kind in which the power is used im- properly.

5992. Do you mean by the parish in which they happen to be?—No; by the parish of settle- ment. And just as the pauper at present can ap- peal to the Board of Supervision on the ground that the amount of relief is inadequate, so I think it desirable that the pauper should have a right to appeal to the Board of Supervision against an offer of relief which is restricted to relief in his own parish by removal.

5993. At present if the parish of settlement offers relief in his own parish, the pauper must go or forego the relief?—Yes.

5994. Are there any other points which you wish to mention?—No.

Mr. William Arthur Peterkin, called in; and Examined.

Mr. *W. A. Peterkin.*

5995. *Chairman.*] I believe you were em- ployed under the Royal Commission to inquire into the administration of the Poor Law in 1843, to collect evidence under that Commis- sion, were you not?—I was.

5996. You subsequently were appointed an officer of the Board of Supervision?—A clerk in the office of the Board of Supervision; that was in 1845 on its first institution.

5997. You subsequently became visiting officer?

Mr. *W. A. Peterkin.*

17 May 1870.

officer?—In 1847, I visited the distressed districts in the Highlands. In 1848 I was appointed visiting officer.

5998. And you are now one of the general statutory superintendents of the Board of Supervision?—Yes, and have been so since 1865; the appointment was made in December 1864, but I began in the spring of 1865 to discharge my duty in that capacity.

5999. Having been visiting officer from 1848 down to 1865?—Yes.

6000. What were your duties as visiting officer?—Up to 1855, my duty was principally to give instructions to inspectors of the poor, to visit them, see their books, read the minutes of the parochial boards, and report to the Board of Supervision anything that appeared to me to require their notice. Until 1855, there was no system of parochial records; the only book then required by the Board of Supervision to be kept by inspectors was a register of poor. Each parochial board, at that time, kept the books in any way that they pleased; my duties were then very troublesome and difficult, because I hardly ever found in any two parishes the records alike, and it was in consequence of my constant representations to the Board of Supervision upon this subject, that in 1855 the regulation system of books came into operation.

6001. And have you found a greater uniformity in the management since those books were put on the present footing?—Yes; and I wish, with the permission of the Committee, to refer particularly to this regulation system of books, as it is by the uniformity of, and close attention to these books, that we, as the out-door officers of the Board of Supervision, can tell what is going on in the country. I have samples of the books here; but you will find them in a book, the last edition of which was issued by the Board of Supervision in 1863, intitled "Rules, Instructions, and Recommendations to Parochial Authorities." The first book is a Record of applications received by the inspector from persons desirous of receiving parochial relief. In that book the inspector is required to enter the hour and the day when any application is made to him, the name of the applicant, the residence, the country of birth, the hour and date of the inspector's visit to the applicant's home (which we expect should be within 24 hours of the date and the hour of application if possible), the condition and age of the applicant, occupation and average value of weekly earnings, if any; to state whether wholly or partially disabled, the names and ages of the dependants of the applicant; and there is a wide column here given in the published book for all "other information to enable the parochial board to decide the case, names of children not dependents, earnings, &c." That contains the substance of the case on which the inspector is called upon to come to a decision within 24 hours of the application. That decision he has to record in the column No. 15; he grants relief or refuses it as he thinks right; it is then his duty to report the whole case to the parochial board at their next meeting, and to enter the decision of the parochial board in this book; and if relief is refused to state the grounds of refusal; if admitted, the case is then transferred by the inspector to the Register of poor. We will suppose a case to have passed the parochial board; having been duly reported upon by the inspector and discussed at a meeting of the parochial board, it comes into the register of poor. The register of poor which was ordered in 1845 (I think that was the date), was superseded by another register on the 1st of January 1865, and that is the register which is now in operation, a copy of which I will hand in (*handing in the same*). That register contains a short statement on each page, of the residence, the age, the date of minute of parochial board, or committee admitting liability and authorising relief, the amount and description of relief, the country and place of birth, and if in Scotland the parish of birth, religious denomination, whether Protestant or Roman Catholic, condition; if adult, whether married or single, widow or widower; if child, whether orphan, deserted, or separated from parent; and it contains other information which is transferred from the record of applications; this is the register and this is the book always referred to when we speak of a "registered" pauper having passed the parochial board, and having been ordered relief by the board. There is also another book which came into operation on the 1st of January 1865, called a Children's Separate Register; that book has reference only to orphans and deserted children, and children separated from their parents, these children will be found in the general register, and are transferred to this separate register, and other information given with regard to them which will not be found in the general register. The children's separate register has to do with the religious persuasion of the child, the treatment of the child by the parochial board, whether the child is in a poorhouse or boarded out; if boarded out the person with whom boarded, and the religious denomination of the person with whom boarded; occupation, residence, and date of removal; and a deal of other information of that kind. The object of that book is to enable us to see what attention the parochial boards and the inspectors give to the condition of these orphans and deserted children, and children separated from their parents, the progress they make, the school that they attend; if the child is apprenticed or engaged as servant, the person with whom apprenticed or engaged; and it carries on the child until the child ceases to be chargeable to the parish. We have in both these registers columns for keeping the history of the paupers up to the present day. This general register is one of the most valuable working books in a parish that we have; and it is very much to the general register and to the other register that I and the other out-door officers of the Board of Supervision look to get our information as to the individual paupers upon the roll and their circumstances.

6002. Mr. *Miller.*] What children do you mean by "children separated from their parents;" those with parents in the workhouse, or not?—If a parochial board think it to be desirable for a child to be separated from a parent (we will suppose the mother to be of dissolute habits), the parochial board may take the child into the poorhouse and relieve the mother of it. Probably the mother is able to support herself. There are very few cases of that kind, but there is a power, I believe, which the parochial boards exercise sometimes, of taking charge of the children of dissolute parents and looking after them.

6003. Mr. *Crum-Ewing.*] Is that without the permission of the mother?—With the permission of the parent; they cannot do it otherwise. The next step in the process of the practical administration

tration of relief is to pay the poor. This is done by a poor-roll, a simple form (which I will hand in also) that we look at, and it is from that book that we are able to determine and ascertain whether the allowances to the paupers are regularly paid or not. If, in looking over that book, we find that any of the allowances to the paupers are not paid, we ask and we get the reason why the allowances are not paid, and satisfy ourselves on that point. Under the statute the inspectors of the poor are required to visit each pauper at least twice a year, or oftener if necessary. They are required by one of the rules of the Board of Supervision to enter the dates of their visits to the paupers in a book which is kept for the purpose. That forms the next regulation book, called the Inspector's Visiting Book. From that book we are able to see that the inspector visits the paupers systematically once in six months at least; and it shows also the conduct and condition of the pauper when the inspector of poor visits the pauper at his or her own house.

6004. *Chairman.*] Does that apply to the poor in the poorhouses as well as those relieved out?—No; only to out-door relief. That completes you may say the relief department; that is the record of applications and admissions to the roll or register, the pay-roll, and the visiting book of the inspector. The next part of the business relates to cash, and there are only two books connected with that which the Board of Supervision have enjoined. One is the Day Cash-book, which is a simple double-columned money book, where the inspector is required to enter all the money he receives and all the money he pays, with the head in the ledger where each item will be found. Then there is also the General Ledger; it has been called general ledger, but it might be more appropriately called a classified cash book; it is merely for branching out the expenditure into different heads. There is another book which is of considerable importance, particularly in the south country parishes. I do not find it of much consequence in some of the north country parishes, for there are not very many cases of the kind. It is a book for entering all those cases not admitted to be chargeable to the parish in respect of settlement. It is called "Unadmitted and unascertained cases of settlement." We have, in that book, the date of the application, the name of the applicant, the date when first relieved, the parish supposed to be liable, the date of notice to the parish supposed to be liable, and, finally, the date when liability determined. Between these dates there may be a great deal of correspondence, and there may be litigation; but this enables us to see, and enables the parochial board to see, whether these cases are forgotten or left out of sight or not. It is more a memorandum book in regard to these cases. When no such book as that is kept, these cases are very apt to get out of mind. That completes the whole regulation system of the books of the Board of Supervision.

6005. Mr. *Miller.*] How many books are there?—Eight.

6006. And each inspector has to be supplied with that number?—Each inspector is supplied with that number, and the system of books is the same in the largest parish as in the smallest parish. I may say that the size of the book, of course, varies with the parish. This (*producing a book*) is a specimen of the smallest register which is published, which contains pages for 50 cases. That is quite sufficient for a small parish, and should last a small parish for a great many years; but in a parish such as Glasgow they have very large volumes.

6007. Mr. *Crum-Ewing.*] Do you oblige every parish to keep the books on an uniform system?—Yes. Previous to 1855 there was no uniform system. It has only been from 1855 to the present time that this uniform system has been in operation.

6008. Mr. *Miller.*] It was your great object in getting those books out to get uniformity?—Yes.

6009. Do you find that as a rule they are pretty well kept?—As a rule I do find them very well kept, and wonderfully well kept in many parishes; but there is a tendency on the part of a great many inspectors of poor not to keep them so exactly as I wish to have them kept; and I sometimes find that they leave them entirely blank for a year; and if it were not for the fact that I call upon the inspectors, sometimes with notice and sometimes without notice, and keep them up to the mark, I believe in many cases they would drop out of use altogether.

6010. *Chairman.*] What compulsator have you upon them in cases where they omit to fulfil the obligation to keep them properly?—The compulsator, after due warning and giving them due notice, would be ultimately dismissal.

6011. In the event of contumacy it would be dismissal?—Yes; that has been a ground of dismissal.

6012. You have dealt with the machinery for out-door relief; what is the machinery with reference to in-door relief; what books are kept for that?—We have no regulation system of poorhouse books; I may say, however, that in 1861, I visited a number of poorhouses in Ireland and in England, having come to the conclusion at that time that there ought to be a regulation system of poorhouse books, as we had of out-door relief books; I might say, that I prepared these regulation books, and the Board of Supervision requested me to prepare such a system of poorhouse books as I thought suitable; I did so, but on consideration, the Board of Supervision did not think it desirable to require any regulation system of books to be kept; I believe I was myself the cause of that not being done. I found that many of the poorhouses had a system of their own which had cost a good deal of money; each poorhouse, such as Glasgow, Barony, Edinburgh, and St. Cuthbert's, had a complete system of books of their own with which they were perfectly satisfied; and to require them to keep an uniform system of books such as I proposed, would, I found, in many cases, result in a very large expenditure of money to parishes without much practical result, except uniformity. I found that in most of the poorhouses there was very much the same principle running through all the books, but each poorhouse committee or each governor had some peculiar mode of arranging the books, and consequently this proposed system never came into existence. After I had taken the trouble to prepare that, I made use of it with governors and poorhouse committees when any of their books were done with, pointing out the particular book, which I thought would take the place of the book which was used up in their poorhouse, my hope being that in the course of a few years I would gradually get them all to adopt the particular form set out in the book before you, and that it would be done without

Mr. *W. A. Peterkin.*

17 May 1870.

any great expense or inconvenience to any particular poorhouse.

6013. Have you succeeded in getting them to adopt the form?—I am afraid not. A great many of the books are very large to begin with; and, moreover, I have ceased to have charge of the poorhouses for the last five years.

6014. Since you ceased to be visiting officer, they have not come under your control?—Just so.

6015. Do you mean that the forms you propose would involve large expenditure in books?—Yes. If the Board of Supervision had, at that time, required all poorhouse committees to keep their books in that particular form, and to get new books, it would have cost a great deal of money, but the Board of Supervision did not do so.

6016. They approved of the forms you proposed?—Yes, I believe they did.

6017. Was the matter of expense then the only real cause of their not adopting them?—That was my own reason for departing from the very thing that I suggested myself; it was left very much to myself to settle.

6018. Is it your opinion that, in order to comply with the suggestion of Mr. Walker, to apply the poorhouse test more stringently, it would be necessary to adopt some plan of this kind?—No, I think not.

6019. On the question of lodging-houses, have you anything to say?—As regards lodging-houses previous to 1861, there were a great many parochial lodging-houses conducted very much as small poorhouses, but without any proper system or regulation. These came to the notice of the Board of Supervision, and my duty was to find out these, and to visit them; I visited them, and inspected their beds, and reported what I found, and the result was, that the Board of Supervision remonstrated with a great many of the parochial boards, and in several places where these parochial lodging-houses formerly existed; poorhouses sprang up; in fact, these parochial lodging-houses were substitutes for poorhouses, but without any regulation.

6020. Have they disappeared altogether, or are there still some?—There are still some.

6021. Are they gradually disappearing then?—I cannot tell that; I have none in my district worth speaking of. I recollect several prominently in my mind now. There was one at Hamilton. I cannot charge my memory with the particular places at this moment; in Ayrshire there were some; in Renfrewshire there were some; there were several here and there; wherever there was a population, and a want of lodging for paupers, these parochial lodging houses necessarily sprang up.

6022. Mr. *Ellice.*] They were simply workhouses without any staff or establishment connected with them?—They were equivalent to that, poorhouses rather than workhouses.

6023. Mr. *Mackintosh.*] Were they supported, then, by the rates?—They were supported by the parochial board; the parochial board put the paupers in there, gave them beds, fed them, and put a woman in to cook for them; I found in some places improprieties going on, which it was necessary to stop. I found three or four children lying in one bed, and a great many other things which it is unnecessary to go into now; they were all detailed at the time in full reports of each case.

6024. Mr. *Ellice.*] These do not exist now; they have been put an end to?—All the prominent ones have been put an end to, that I recollect.

6025. You do not approve of any resuscitation of that system in the Highland or rural parishes?—I think it would be an advantage to have such places in the Highlands, and have always thought so.

6026. Are you aware of any experiment of the sort being now made in the Lewis?—There is no such experiment made in the Lewis. There is a house for paupers at Lochalsh.

6027. Is not Sir James Matheson building one?—Sir James Matheson has built a house for the accommodation of his workpeople; it is a boothie upon a large scale.

6028. But not for paupers?—Not for paupers; for his own workpeople.

6029. Mr. *Miller.*] Were not those houses found to be convenient, in so far as old people were concerned?—Yes, they were, if it was possible to regulate them.

6030. I suppose that the improprieties that you speak of would scarcely take place amongst those very old people?—I am not so sure about that.

6031. Mr. *Ellice.*] As you seem to be in favour of a revival of that system to a certain extent in the Highland parishes, to what extent would you contemplate that it should be revived, and under what particular regulations do you think it should be placed so as to obviate the likelihood of abuse?—The difficulty is to devise a plan to produce good regulation in a house of the kind without a governor, or without a matron, or other officers. I do not see how it can be done; and when you come to have a house of this kind, with a dozen or 25 people in it, they get, in the course of a year or two, to be very loose in the management. These things always go on very well for a year or two, but generally they go wrong afterwards. I am not able to suggest any mode by which these houses could be put right. I should like to see them; but I do not know how we are to keep them right except by constantly inspecting them.

6032. If they were built in the immediate neighbourhood of the residence of the inspector, could not the inspector maintain sufficient authority over them?—If you give him some power over them he could. There is a lodging-house in the parish of New Deer, in Aberdeenshire, in which the inspector takes a very great deal of interest personally. Each pauper has, I think, a room to himself or herself; and they are comfortably housed; the inspector looks frequently in upon them; he assumes, in fact, an authority which he has not.

6033. What I am driving at is this: in these parishes which you are acquainted with in the Highlands, it is a hardship to remove a deserving pauper to a poorhouse at a distance, and as the test there cannot be practically applied, there is great difficulty now in providing suitable residences and care for those persons, and what I want to ascertain from you is, whether there is any plan that you can suggest by which these people could be provided with some lodging-house where, to a certain extent, they could support and take care of one another, and where they would be better off in many instances than in the miserable cabins in which they are now dispersed through the country, in many cases inaccessible

accessible situations?—Yes; I think it would be very desirable to have such houses. The question of controlling and managing them would remain to be a question for consideration afterwards. But I rather think that, in my first visit to the Highlands, I reported strongly in favour of that view; I felt it to be a want in the Highlands.

6034. You are aware that now, in the position in which many of these people are placed, they have not that care taken of them which their infirmities require, and they are not so situated that they can have the medical assistance that they urgently require?—Not without great expense.

6035. Mr. *Mackintosh.*] With regard to these houses which are supplied by the parish, and where a woman is employed by the parish for the purpose of cooking, is any modicum of food or parish relief afforded at the expense of the parish, to these vagrants?—Yes.

6036. Is any attempt made that that should be the sole subsistence, or does this woman cook for them whatever they bring as well as what the parish gives?—The parish supplies the house with food and everything required.

6037. Is any attempt made to regulate the food?—We have no control whatever over these lodging-houses.

6038. Then a certain quantity of food is supplied by the parish, and what food they bring themselves this woman cooks for them?—I presume so, if they bring any food. They get their breakfast, and dinner, and supper; this woman cooks for them in some places; at other places they are allowed to go and come as they please. But we have no power to regulate these small establishments; it is only after they come to assume the proportions of a poorhouse with power of confinement, that we have a regulating power.

6039. Mr. *Miller.*] Of course all the inmates of such houses are voluntary inmates?—At present they are.

6040. *Chairman.*] Do these lodging-houses fall at present under your inspection at all?—Not at present; they fall under the inspection of the visiting officer; I used to visit them up to 1865, and I think did a great deal of service in shutting up a number of them which were not satisfactorily conducted or in getting them better conducted afterwards.

6041. These fall under the visiting officer as being the only officer who has really the charge and inspection of in-door relief?—Yes; they would fall under my inspection if there were any in my district. I would attend to them also, and so would he.

6042. We have had evidence from Mr. Walker that you have now more than enough to do, and probably the present amount of staff would not enable these lodging-houses to be properly looked after. If such an increase in the staff, as was indicated by Mr. Walker, were to take place, do you think that a scheme could be arrived at by which such lodging-houses could be established under proper and stringent regulations?—I have not studied the subject so as to be able to say in what direction it would go. My wish has been in two or three instances to have smaller poorhouses, or if you please to call them so, large parochial lodging-houses, declared poorhouses with a matron in charge; and for Highland districts, where in the neighbourhood of the inspector of poor and the medical officer, we could have all the accommodation required for the locality. But unless you have them as poorhouses I do not see how that could be arrived at.

6043. It would involve some considerable amount of expense, I suppose?—Not according to my plan.

6044. Mr. *Crum-Ewing.*] But they would just be poorhouses on a small scale?—Poorhouses on a small scale is what I am anxious to see in the Highlands.

6045. Their expense would be in proportion only to the numbers for which they were built?—Yes.

6046. No more than the expense in large parishes, in proportion to their numbers?—No; but we must have a separation of the sexes.

6047. *Chairman.*] But surely, if you want to get a proper governor or matron, there is a certain expense in their salaries without which you cannot get proper supervision, and unless you utilise them in a building which their labour can overtake, you are paying rather dearly for the institution, are you not?—Perhaps so.

6048. If you made a poorhouse smaller than can be overtaken by a governor and a matron, you are *pro tanto* wasting labour, and the expense is heavy?—Yes. If such houses could be used as a test, it would be an advantage; but that is a difficult matter.

6049. You could not use them as a test unless they were such houses as would be properly managed if a pauper accepted the offer of the house?—That is the difficulty.

6050. Mr. *Ellice.*] Do not you think that regulations on the subject could be devised by the central authority, and put into effect by the local committees, the localities which we are speaking of being widely separated from one another, in very large parishes, where, in fact, separate communities exist?—Yes, if you could compel the pauper to reside in these places. You cannot compel the paupers to live in these houses. They will not live together; sometimes they will not even cook at the same fire. There is one of those places in a parish in the Highlands where there are four fireplaces in one room, and each old woman has her tea-pot to herself, and her own fireplace.

6051. *Chairman.*] They prefer being self-contained?—They prefer being self-contained; how can you deal with people with strong feelings of that kind? They will not live in the same room together; that is the great difficulty that we have to contend with in the Highlands, in administering in-door relief, unless you have the power of compelling them in some way, which we have not.

6052. Do you find that in those parishes the out-door relief is more expensive than it need be, if some scheme of in-door relief could be devised?—I have no doubt of it.

6053. Take the case of Shetland, for instance?—In the case of Shetland, I have no doubt whatever in my own mind, that if there were there an inexpensive poorhouse, the parishes would find it a gain in the end of the year; I do not know that it would decrease pauperism in Shetland very much, but it would strike off a great many doubtful cases; and there are a considerable number of doubtful cases in Shetland.

6054. They have suggested that they should be allowed to use the Thurso poorhouse for their paupers; do you agree with Mr. Walker, that such a thing would not be desirable?—I think it would not be desirable; I think that Shetland is

Mr. *W. A. Peterkin.*

17 May 1870.

a large country of itself, very difficult of access; no doubt it is all very well for people in health and strength to go by steamer two days, or a day and a night, from Wick; but I do not know that it is so very simple to force persons from their native country where they have been all their lives, away to Scotland (for they speak of Scotland as a different country); and I do not think that it would be expedient, that is my own feeling; and if the Shetland people had the power of using the poorhouse in Caithness, I have no doubt that it would only be used in extreme cases, and as a test; but how far that power might be used or abused, it would be difficult to say.

6055. Do you think that there is the same reason, in a case like that of Shetland, for establishing a small poorhouse or lodging-house of the kind you are speaking of, as would occur in any other part of Scotland?—I do not think it would be difficult to establish a poorhouse if they had the money; if they could find money upon easy terms, I believe they would proceed; the suggestion which I made to the Shetland people some years ago, and have pressed upon them, is this; I wished a small poorhouse, and connected with that, a small hospital also, and a small probationary lunatic asylum; I think that those three things are required in Shetland, more especially the latter.

6056. What do you mean by a "probationary lunatic asylum"?—A place where a lunatic could be placed when the disease first becomes apparent, and where treatment might be given for a few weeks, say, three or four weeks, by the local medical men until they can see whether the disease will not yield to their treatment. At present a lunatic pauper is transported at once off to Aberdeen or Granton, a long journey and very tedious.

6057. But would there not be some difficulty in carrying out such a scheme, while the Board of Supervision have no control over lunatics?—No, it would be a lunatic ward of the poorhouse; it would be under the Lunacy Board.

6058. But I presume that such a building as you have indicated uniting these three desiderata, would be rather expensive for a place like Shetland?—No, I do not think so; I am very moderate in my ideas upon the subject.

6059. Have you formed any rough estimate as to what it would cost?—Yes, I have made a rough estimate, and I gave it to the people. I think something about 3,000 *l.* was my idea altogether.

6060. Mr. *Crum-Ewing.*] How many would that accommodate?—Assuming that plans were allowed for a poorhouse to comprehend a hospital ward and a lunatic ward, a house to accommodate 76 would cost 2,000 *l.*, a hospital ward for 12, 500 *l.*, and a lunatic ward for 12, 500 *l.*; the total sum required would be 3,000 *l.* I do not anticipate a magnificent building; a cottage building is the idea that I have, and that should be quite sufficient, I think.

6061. *Chairman.*] Is building very cheap in Shetland?—Building is not cheap in some respects in Shetland. They have to import all the wood, and they have to import, I believe, good masons, but still 3,000 *l.*, I understand, would be sufficient; for I was in communication with people in Shetland who know practically about the thing, and that was the conclusion which I came to then, though I could not go through the details of it now.

6062. Then the cost of management of such an institution would be considerable, would it not, in view of the three distinct divisions into which it would be divided?—I proposed that it should be under a governor and matron alone; that is all.

6063. Lunatics as well?—Lunatics as well; that the Lunacy Board should accept of the governor and matron as the male warder and female warder.

6064. Mr. *Ellice.*] Of course you only in that include the harmless and incurable lunatics?—I spoke of that as a probationary lunatic asylum. My idea is, that before lunatic paupers are sent from the remote islands of Shetland to Aberdeen, to the Montrose Asylum, or to the Morningside Asylum in Edinburgh, there should be some comfortable place for treating them in Lerwick, or in the neighbourhood of Lerwick, first.

6065. And you would propose that this should be within the poorhouse establishment?—That would be the most economical mode of producing the result.

6066. And what about the medical attendance that they would require?—They would receive the medical attendance of the medical officer of the poorhouse.

6067. If he was declared to be a fit person for the purpose?—I should suppose that every medical man is assumed to be fit. They are assumed to be fit to give a certificate of insanity for putting people into a lunatic asylum.

6068. But you would not propose to place within the lunatic ward of this poorhouse any other lunatics than those who were deposed to by the medical officer as being harmless and incurable?—That might be done too. Some of those that are costing the poor parishes of Shetland large sums of money in the asylums in the south might be transferred to this place for safe keeping.

6069. I presume you are not now speaking of curable people, or those who are dangerous?—I am speaking, in the first place, of people who are curable.

6070. And would you have them kept in this place?—I wish them to be kept there for a short time, until it be seen whether their illness is to be a permanent one or not. At present they are sent off on the medical certificates and the sheriff's warrant to asylums in the south, at once. I think that they ought to be retained in the country for a short time before all this expense is incurred.

6071. But do not you know that ample evidence is before the public, that the retention of such characters, under the circumstances you state, is likely to make that incurable, which if proper precautions are taken, might be cured?—Yes; but I mean those as proper precautions.

6072. *Chairman.*] You have nothing whatever to do in your inspection with lunatics, paupers, or others?—Nothing; I merely introduced that subject in connection with the poorhouse scheme, as an economical arrangement for a part of the country that is in a peculiar situation.

6073. As visiting officer inspecting the poorhouses, what were your duties?—I examined minutely every part of the house, examined every bed, examined the state of the food, and generally looked

looked to the condition of the poorhouse and the inmates.

6074. How often did you examine them?—At least annually; but sometimes I would go to a poorhouse six or seven times a year, if I found it necessary. I sometimes went with notice, and sometimes without notice. I have gone in the morning, midday, afternoon, or midnight, as it seemed to me to be desirable.

6075. Mr. *Crum-Ewing.*] I presume you do not go to Shetland more than once a year?—I go to Shetland once a year. I endeavour to visit every parish within my district once a year, but I have not been able to accomplish that.

6076. Mr. *Ellice.*] Do you go to Long Island every year?—Yes, every year.

6077. *Chairman.*] I was aiming at ascertaining whether, supposing that the duties of superintendent were provided for by having a sufficient number appointed, one visiting officer who would have nothing but the poorhouses to look after could then overtake all the poorhouses satisfactorily?—I think he could. A great many of the poorhouses are concentrated in the south. It is only when he comes into the northern and far western regions that great time is lost.

6078. As general superintendent, you have nothing to do now with the poorhouses, have you?—I look at them; I consider myself responsible to the Board of Supervision to see that everything, so far as the poor law is concerned, is going on satisfactorily.

6079. Whenever you visit a parish in which there is a poorhouse, do you as a matter of course visit the poorhouse?—Not always; but I consider it right to visit every poorhouse in my district once a year, and if I find anything wrong, I report it.

6080. How many parishes are under your superintendence?—One hundred and nineteen.

6081. And you cannot overtake a visit to each parish once a year?—I have not been able to overtake a visit to each parish once a year; I almost accomplished it one year; I then missed three parishes.

6082. How many days are you travelling?—I have a table here from September 1861 to the present time, showing the number of days travelling; in 1862, I was 227 days; next year, 323 days; next year, 298 days; next year, 247 days; next year, 254 days; next year, 231 days; next year, 254 days; and in 1869, 212 days; and I was ill a month that year; and as for holidays, I have not been on leave since the year 1865.

6083. These are rather onerous duties; are these days, days that you are moving about, or visiting, or inspecting, or at work?—I am at work then; that is exclusive of writing all the reports, which I have to do almost always at home.

6084. Do these actually include the number of days moving?—When I am on the railway, or in a gig, or inspecting poorhouses, or visiting paupers, or doing something out of doors.

6085. When you start on your journey of inspection, do you go through all your parishes before you come back?—No.

6086. You start from time to time?—I am away generally a week, a fortnight sometimes, sometimes three weeks. When I go to Shetland, I must be there a month. When I go to Long Island and the Lewis, it is always about five weeks, and it may be six weeks.

6087. I presume you would think it desirable that a superintendent should visit each parish once a year?—I am disposed to leave it very much to his own discretion. There are some parishes where I have never found anything in regard to which to make any notes; if I find the parochial board meeting regularly, doing their work systematically, the inspectors' books always up to the date of visit; I see nothing in a case of that kind to prevent me from leaving out such a parish next year. I have repeatedly gone half-a-dozen times to one parish; I think it more important to get the business of the parish up to a particular mark; having got it at that mark, I like to keep it at it.

Mr. *W. A. Peterkin.*
17 May 1870.

6088. How far south do yourself and your colleague come; what is the line?—The county of Inverness is in my district, and all north. Then Mr. Campbell's district begins to the south of that, but where his other limit is, I do not know. He has formed a limit for himself, an arranged limit, the line of some railway I think, but I do not know. When I was visiting officer that was a difficulty we had, the want of a defined limit; and that may account for a number of parishes in the county of Kincardine not having been visited. I did not visit them, and Mr. Falconer did not visit them.

6089. Mr. *Ellice.*] Kincardine is held to be in the Lothians beyond the Highland line?—There is part of it in the Highlands.

6090. *Chairman.*] I presume that these parishes would be better for being superintended?—Certainly; they are very much the better for being looked after now and then. I went to a parish this last year (I will not specify it) where the business for twelve months was almost a complete blank; no writing, no books kept; the board had met, and there were draft minutes. Now in that case, my visit put it at once right. I gave the inspector notice immediately, and allowed him 10 days to bring up the business, and it has been intimated to him, that if this occurs again he will be dismissed.

6091. When you visit the parishes, do you sit at the board meetings and assist them in their deliberations?—I do.

6092. Do you find that much advantage is derived from your so doing—I cannot tell; I am not the judge. I am told by inspectors, and by members of parochial boards, that they are very much better for my visits; I am welcomed by a great many inspectors, and by a great many parochial boards, who are very glad to see me.

6093. Is it your experience, generally speaking, that the business is well conducted?—Yes.

6094. What is the general result of your observations of the comparison between the present state of the poor and the mode in which they are treated, as compared with former years before the Act, and in the early part of the time of the administration of the Act?—That is a large question.

6095. I wanted you, as far as I could, to condense the results of your experience?—Formerly the poor were supported by the poor, and begged; now all contribute equally to the support of the poor, and the poor have their allowances paid to them regularly and systematically. They know where the dinners of a week will come from. Formerly, they never knew where the dinner of one day should come from; I think that these are broad differences.

6096. Do you think that the benefit is one

Mr. W. A. Peterkin. 17 May 1870.

arising more in the regularity of their sustenance, or has the quantum, the amount of relief increased?—Both.

6097. Do you think that the present allowances are fair and reasonable, or is there any excess arising from the operation of the law?—Occasionally, I have observed cases in which I thought the allowance was excessive. I have also seen cases where it appeared to me, that the allowance was small; but it is extremely difficult to determine what is an adequate allowance in any case. It is in fact the most puzzling question I know, in sitting at parochial boards, to determine whether an allowance shall be 1 *s.* 6 *d.*, or 1 *s.* 9 *d.*, or 2 *s.*, or what it should be. It is entirely a question of pence.

6098. Mr. *Ellice.*] And so much depends upon the collateral circumstances around the pauper?—Each case has its own peculiarity; you can lay down no rule for determining the allowances to paupers; I have been unable to arrive at any rule. I have generally, when I attend at meetings of parochial boards, the General Register in my hand, which contains the substance of the case, and I see it all, and we go through it most minutely; we sit from the forenoon till 4 o'clock, and sometimes up to 8 o'clock at night, poreing over these poors' rolls, determining the amount to be fixed in each case. I may say, as we are upon that subject, that when I went to the northern district, I found that a very large sum was being expended on additional relief, not so much upon the fixed allowances to the paupers, but on a great variety of other things. For instance, there were additional allowances in cash, in rents, clothing, fuel, education, medical attendance, medicine, cordials, extra diet, nursing and attendance, paupers cottage buildings, repairs of paupers' houses, deaf and dumb paupers sent to asylums. These are all items of the additional expenditure.

6099. Mr. *Ellice.*] But those are items of ordinary expenditure at the present day, are they not?—These are, but they were not formerly.

6100. *Chairman.*] They did not exist previous to 1845?—Some may have done so, but not to the extent to which they exist now; and it was for that reason, that I urged so strongly upon all inspectors and parochial boards the printing of their lists. I furnished them with forms for the purpose of bringing out their additional expenditure, because it appeared to me that it was upon that point that so much expenditure was going on.

6101. There is a general complaint that there is an enormous increase in the expenditure, and an increase that is going on every year; do you think that that is an expenditure that naturally arises from proper administration of the poor law, or is it to a great extent due to the want of proper checks upon that expenditure?—I cannot tell; it is a subject that I have thought of a great deal, to find out the causes of increased expenditure, and I cannot find them. Although the expenditure is going on, the rate per pound upon the rental is not increasing. The pauperism in my district has remained at 10,000 registered poor upon a given date, the 14th of May. The expenditure has gone on rapidly increasing, but why it has gone on increasing I cannot tell definitely.

6102. Over what period do you speak when you take 10,000?—In 1849 the number of registered poor on the roll on the 14th of May was 10,914; in 1859 it was 10,981; and in 1869 it was 10,149.

6103. So that there has been a stationary amount of pauperism?—Yes.

6104. And a rapid increase of expenditure?—The expenditure in 1849 was 38,157 *l.*, in 1859 it was 59,845 *l.*, and in 1869 it was 73,652 *l.*

6105. Mr. *Ellice.*] Is that increased expenditure shown in the better condition and better care of the paupers?—I think that that is the conclusion that you must come to. We have the same number of paupers, and we have double the expenditure.

6106. *Chairman.*] Is that expenditure merely maintenance of the poor?—Not alone.

6107. Does it include salaries of officials, and all?—Salaries and all; but I have the relief of the registered poor separate. In 1849 it was 29,076 *l.*, in 1859 it was 48,536 *l.*, in 1869 it was 57,329 *l.* for relief to the registered poor, including of course the lunatic poor.

6108. Mr. *Ellice.*] Can you say from your experience that there is undue extravagance in the maintenance of the poor?—I cannot say that I have seen that, except perhaps in clothing, where I have sometimes thought there was a little extravagance. I mean that it is an extravagant item to give out blankets to poor people. Then repairing their houses costs a good deal of money, and rents cost money.

6109. Can you put your finger upon any branch of expenditure upon which a saving could be made consistent with the proper maintenance of the pauper?—Yes; I think rent, clothing, and attendance. These could be provided for them in the poorhouse.

6110. But not for the infirm, and sick, and aged; those you do not contemplate, I understand, removing from the district in which they live to a poorhouse?—Infirm and bed rid, requiring attendance and everything to be provided for them, I certainly should like to have in the poorhouse where clothing and food are provided in common.

6111. That would not tend to decrease the amount of pauperism so much as to insure economy?—I think that it would be a satisfactory expenditure of the money which now goes for clothing, and which goes for rents and repairs of paupers' houses.

6112. But that alteration could not take place unless the number of poorhouses was greatly increased?—No; I do not think that we require many more poorhouses now.

6113. Would you propose to remove a poor person sick, or disabled, or aged, from the place where he had lived all his life, to bring him to a poorhouse at a distance?—It would depend very much upon the case whether I would offer the poorhouse.

6114. Do you think that public opinion would allow you generally to enforce such a rule?—No, I do not.

6115. *Chairman.*] You have given us the amount of pauperism in these three periods: what was the population of the district during those years, 1849, 1859, and 1869?—The population in 1841, was 300,548; in 1851, it was 308,005, and in 1861, it was 302,023.

6116. Remaining much the same?—Very much the same. The ratio of the poor to population in these three years was one in 27, one in 28, and one in 29.

117. A diminishing rate?— A diminishing

118. Mr. *Mackintosh.*] How many of the houses now existing have been built between first period and the last?—In 1849 there e no poorhouses in the north at all. In 1859 nnot say how many there were, but they are ecent growth.

119. *Chairman.*] You say that the rate per nd has not increased; what has been the ation of property in those three years?—I not reply to that. I can only say what it is 1869. There is no Parliamentary Return ilable to us showing the annual value, and I e just to get information as best I can. I have great reliance upon it; but the estimated ual value for the district in 1865 seems to e been about 624,000*l.*, and 781,450*l.* in 1869.

120. But we have had a valuation roll since 5, I think?—But I do not get the valuation ; each county has its own valuation roll.

121. The figures could be ascertained?— .

3122 I mean that the valuation of property been increasing very rapidly, and therefore the e per pound is a fallacious measure of exditure, is it not?—Well, I do not know that. s a true measure of the burden upon property.

3123. If the paupers have remained stationary l the population has remained stationary; but valuation has increased rapidly; it is a grievs burden that the same rate per pound should needed in maintaining our pauperism?—Yes, t is the problem to solve.

3124. Do you think that the relief given to the or is fair and reasonable as compared with the neral state of the labouring population?—Yes; hink that the condition of a good many of our upers is as comfortable as that of the lowest ss of labourers, if not better. They have credit, ich the labouring man has not always, and y have a fixed regular allowance coming into m all the year round, fair day and wet day, l that the labourer cannot always depend on.

3125. In fact, their condition is not so precaus as that of a large portion of the labouring pulation?—I believe it is not.

6126. Do not you think that that state of ngs causes a good deal of the feeling of grievce that exists in the country?—I cannot tell; do not hear much of the grievances in the rthern district; I have not for some years.

6127. You limit your observation to facts thin your own knowledge?—Very much within e last five years.

6128. Have you any observations to make on the evidence given by other witnesses?— r. Gray in his evidence at No. 6445, said When the inspector" (that is referring to e visiting officer of the Board of Supervision) comes down he interferes too much; says that u are to whitewash such a room, and paint ch a door, and remove the gravel from the ildrens' walk, and so on. These little things, think, might be left to the discretion of the ard." I recollect a report which I gave on is particular poorhouse, that is the Kyle comnation poorhouse and in passing through Edinrgh I got it. It is dated the 24th March 62, and is as follows: "Kyle Combination Poorouse, inspected 19th March 1862. The classiation of the inmates of this house is not such it ought to be, and as there are facilities for

making it, the discipline too appears to be somewhat lax. It is well worthy the serious consideration of the house committee, whether the relaxation of the rules as to confinement and discipline, and the indulgences extended to the inmates which prevail, may not have the effect of neutralizing the benefit which the poorhouse, if strictly regulated, is so well calculated to produce." I go on and discuss the whole question of the discipline of the poorhouse there. It is unnecessary to read this report; I merely wish to point out that when we visit a poorhouse, we do not confine our attention to small matters; there is nothing so small that we will not take notice of it; but there are other large questions that we will take notice of, and discuss fairly with the house committee. I concluded this report by saying, "While making these observations regarding the management of this poorhouse, I do not desire to reflect in the least upon the house committee, who are, I know, anxiously desirous to discharge their duty, having disinterested and kindly feelings towards the inmates of the poorhouse, whose condition, as well as the condition of the house itself, appeared to me to be satisfactory and creditable to the management." That report, I find, was replied to by the house committee at some length; that was followed by observations from me discussing the whole question of indulgences to paupers in poorhouses, whether the paupers should be allowed out, whether they should be allowed to receive gifts of food and one thing or another from their friends out of doors. The whole of that question was fully discussed between the house committee and myself in these three documents. It came before the Board of Supervision, along with a great many reports at the time; I may say, that at that time, all the poorhouses, I think, almost without exception, were rather loose in their discipline, and in their management; they were beginning to get loose. One of the first things that I had to do, was to go against almost all the house committees to get those houses put into proper order; and I had to discuss the points with each of them. This is the only remark which I wish to make with regard to Mr. Gray's evidence, that there is nothing so small, that we will not take notice of it; but there are large matters besides, which we have discussed with them; whether we are right or wrong I cannot tell, but we conceive it to be our duty to keep these houses wholesome and clean, and to see that the people are properly attended to.

6129. I do not know whether you are aware that recently, since last year, the Poor Law Board at Ayr have gone into the question of management of the poorhouse at Ayr, and by stringent rules, have reduced the expense of it by 200*l.* a year?—Yes. Then in regard to the Wick cases, I think there is only one that Mr. Walker in his evidence referred to me, and that is the case of Ann Doul. I have reported a great deal about that case, and I think I know it tolerably well. I can read a short report which I made. I saw her in 1864, and I have seen her over and over again. I came to a conclusion different from that of the medical officer of the parochial board of Wick. I concur in the certificate given by the medical officer of Latheron, and I agreed with the inspector of the parish of Latheron, that this woman might be removed without danger. It is impossible for me to put the case into small compass. These (*producing them*)

Mr. *W. A. Peterkin.*

17 May 1870.

Mr. *W. A. Peterkin.*

17 May 1870.

them) are only two of the reports that I have given upon the case.

6130. I suppose it amounts to this, that there was a difference of opinion on a different state of facts at different times, and when you investigated the matter, you were satisfied that the case made out was not sufficient to entitle you to agree with the medical officer of the Wick board in the matter?—That is so. I was willing to share with the inspector of Latheron, and the medical officer of Latheron, any responsibility that could follow from removing this woman from that house.

6131. All you wish the Committee to understand is, that the matter was thoroughly investigated by you on behalf of the Board of Supervision?—Yes.

6132. And that whatever decision, whether right or wrong, was come to, was come to after thorough investigation of all the facts of the case?—Yes, it has been a very long case.

6133. Are there any suggestions which you wish to make to the Committee for amending the state of things?—I prepared a great deal to say, but it is impossible almost to say it in the time that remains now.

6134. Do you agree generally with Mr Walker's suggestions?—I only heard them very partially, and therefore I am not prepared to say. One point is the constitution of the parochial boards. I think it would be expedient that the parochial boards should be narrowed, without going into details how it is to be done. I think also that no one but a ratepayer should be a member of a parochial board. If the present parochial system is to be continued, I do not see how we can get on very well unless the ministers of the parishes are members of the parochial board. In many of the parishes that we have the minister is the principal person, or almost the only person, to help us on with the business of the parish. In the large town parishes, I think, a reconstruction of the parochial boards quite necessary.

6135. Do you mean the purely burghal parishes as well as the mixed parishes?—The purely burghal parishes I would leave as they are, but country parishes having large burghs in them must be specially dealt with. One-half of the whole population is only in about 50 parishes, so that you have only some 50 or 60 parishes to deal with in questions of that kind, where there are great difficulties. On the question of settlement, I think it unfair to deprive a man of his settlement acquired by five years' residence until he has had time to acquire a new one. I have no more to say on that point. Whether he should be allowed six or seven years or ten years to acquire a new settlement or not, does not appear to me to be very material; the principle seems to me not to be right first to allow a man to acquire a settlement by a five years' residence, and then to deprive him of it before he has had time to acquire a new settlement in another parish.

6136. On the question of the extension of the area of chargeability, have you anything to say?—There are certain cases where I think that extension of the area of rating might be beneficially carried out, but I do not believe with any economical results, though it would be more convenient. There are, here and there over the country, three or four parishes lying close in together, which might be as well managed by one board and one inspector as they are under separate inspectors and separate boards. As to the combination of Canongate with Edinburgh or St. Cuthbert's, and the combination of Gorbals parish with Govan, I think that those cases are so perfectly palpable that it is unnecessary to argue the point. I have always been of that opinion. In our large Highland parishes combinations are hopeless: in some of the smaller parishes in the east country, it is possible that they might be advantageous. That is the only extent to which I am prepared to go, as to the extension of the area of rating. Each case would require to be judged of on its own merits. Some of our parishes, I believe, in the West Highlands, are as large as the English unions.

6137. With regard to exemption from rating, have you anything to say?—I have no opinion on that point to express. With regard to auditing, I will say that the auditing of parochial accounts, so far as my experience goes just now, is a mere summation of the cash columns, to see whether the balance is correct or not. It is one of the points on which I am not satisfied with the attention bestowed by parochial boards on the transactions of the inspector. They do not look sufficiently minutely after the items. Money is spent, rightly or wrongly; and if it has been spent wrongly, the parochial boards cannot help themselves. I therefore think that it would be a very desirable arrangement to have an audit, however it is to be managed. Whether it should be by public auditors (Government officials), or by local auditors appointed by the Board of Supervision, I cannot tell; but it is a duty which we cannot undertake to discharge.

6138. Is there any portion of the expenditure connected with the poor law which you think could safely be put on the public funds, salaries of officials or any fixed charges of that kind which could be controlled by a central authority?—No, I do not think so; I think that the parochial boards are far better to be left to control entirely their own expenditure; it is another question whether a part of the expenditure under the Lunacy Acts might not be discharged by the Government, I mean the expenses incurred by procurators fiscal in declaring lunatics to be lunatics, which is a very hard charge to come upon a parish, because before a parish can tell, they find that they have an amount of 30 *l.*, 40 *l.*, or 50 *l.*, to pay for the fiscal's expenses. There was a question referred to me the other day about which it was said that I would give information; I do not know that it is of any moment; it was a question asked by Mr. Ellice as to the smallest minimum expenditure to entitle a parish to participation in the medical relief grant. The smallest amount is 1 *l.*, which would entitle a parish to a share in the grant to the amount of 10 *s.*

6139. Mr. *Ellice.*] Is there such a thing?—There is such a parish, the parish of Cranshaws. The participating parish that has to pay the smallest amount is Glendevon; it pays 1 *l.* 6 *s.* 2 *d.* for medical relief.

6140. And gets 13 *s.* from Government?—It will get 13 *s.* 1 *d.*, plus an additional proportion whatever it may be. The parochial board of that parish must have appointed a medical man the parish is in Perthshire. The actual voucher expenditure is 1 *l.* 7 *s.*, and it receives back 13 *s.* 1 *d.* from Government.

6141. What is the population of that parish?—One hundred and thirty-eight: it has one pauper.

6142. *Chairman.*] What have you found t

the condition generally of the medical relief ministered; is it satisfactory in the present te of things?—I think, generally over the ntry it is; there are one or two exceptions, h as in Shetland and the Orkneys, where hould like to see medical men stationed, but cannot be, because the country cannot sup- t them.

6143. Mr. *Ellice.*] Are you aware of the erable salaries received by the medical men a number of the Highland parishes?—But y do not get miserable salaries; they get y handsome salaries for the amount of work ne.

6144. There is very little work to be done re, except in connection with parochial duties? Yes.

6145. What do you call a handsome allowance a medical officer; if he has under 100 *l.*, do u call that a handsome salary for his means of elihood during the year?—I think in the ish of Barra they have 61 resident paupers, d in that parish they give their medical icer 78 *l.*

6146. Is that what you call a handsome salary the subsistence of a medical officer?—No, it is a different thing.

6147. Has he anything else to do of conse- ence beyond his parochial duties?—Well, he s to give medical attendance to people in that untry, and it is for that reason that his salary increased. There is also a collection and sub- iption made by the tenants there; each person ys so much, and the proprietor, I believe, pays much, to give him a further sum.

6148. Are you at all aware what his whole oluments come to?—I cannot tell that; it is ly in regard to the parochial board arrange- nts, so far as the paupers are concerned, that an speak.

6149. Would you think that the total emoluments come to 120 *l.* a year?—Yes, I should think so.

6150. More?—I cannot tell.

6151. Do you think 120 *l.* a year, a handsome salary for a gentleman of education and skill, as a medical practitioner?—No, not in that light.

6152. *Chairman.*] That sum you mentioned includes the drugs that he has to supply, does it not?—Yes, I presume that it does.

6153. When you said that you thought that the state of medical relief was satisfactory, had you regard to these cases of inadequate remuneration?—I meant this, that in the different parishes there is a medical man appointed, and he is paid, and he undertakes to do the duty. I say that that is a satisfactory medical arrangement, so far as I am concerned.

6154. If you find that there is a medical man, be he who he may, and that he is paid a salary, be that what it may, you are satisfied with those two facts?—Yes, quite so.

6155. You have no means of ascertaining whether really and truly the paupers have a sufficient amount of medical relief, and proper medical care?—I cannot say that, unless I am a medical man, which I am not. But the medical officer makes returns every month of the sick paupers he visits; and if I find in a parish a medical man appointed with a fixed salary, who attends the paupers and makes returns at the end of each month of the paupers visited, and what he does to them, I consider that that is a medical arrangement which seems satisfactory.

6156. Mr. *Ellice.*] He is bound to visit every pauper under your regulations?—He is bound to visit every sick pauper when he is called upon to do so.

LIST OF APPENDIX.

Appendix, No. 1.

PAGE.

Correspondence handed in by the Rev. G. Rigg:

Case of Elizabeth Monaghan, Roman Catholic Orphan - - - - - - - 331

Appendix, No. 2.

Papers handed in by Mr. H. Scott, 8 March 1870:

Memorandum of Numbers of Registered and Casual Poor and Poor Expenditure in Benholme, for the Ten Years, 1859–60 to 1868–69 - - - - - - - 333

Kincardineshire Poor Expenditure, 1868–69 - - - - - - - - - 333

Number of Births, Legitimate and Illegitimate, in each Year from 1855 to 1868, in the Parish of Benholme - - - - - - - - - - - - 334

Appendix, No. 3.

Paper handed in by Mr. Cochran, 11 March 1870:

Tabulated Statement of the Expenditure for Relief of the Poor of the Parish of Old Machar, from 1849 to 1869 - - - - - - - - - - - - 335

Appendix, No. 4.

Papers handed in by Mr. Tivendale, 15 March 1870:

Summary Number of Registered Poor in the County of Kincardine, and Yearly Expenditure thereon, for the Twenty Years ending as at 14th May 1868 - - - 336

Remarks on Statement - - - - - - - - - - - - - - 337

Valuation of the County of Kincardine - - - - - - - - - - 338

Appendix, No. 5.

Papers handed in by Sir J. Gardiner Baird, 15 March 1870:

Cases of Drunkenness in 1868 - - - - - - - - - - - - 339

Letter from J. G. Baird, Esq., dated 20 June 1866 - - - - - - - - 340

Return of the Expenses of Management in the Parish of St. Cuthbert, for each of the Years 1849, 1859, and 1869 - - - - - - - - - - - - 341

Appendix, No. 6.

Papers handed in by Captain James Young, 18 March 1870:

Ayrshire Constabulary.—Cumnock Division.—Cumnock Station:

Return of all Vagrants, Tramps, Gipsies, Tinkers, and Unlicensed Hawkers, found during the Week ending Saturday, 12th March 1870 - - - - 344

Letter from Captain James Young to N. C. Campbell, Esq., Sheriff of Ayrshire, Edinburgh, dated 28th January 1870 - - - - - - - - - - 345

Appendix, No. 7.

Papers handed in by Mr. Alexander Greig, 18 March 1870:

Comparative Expenditure for Poor in Old Deer and New Deer since the passing of the Act - - - - - - - - - - - - - - - - - 347

State as to Number of Poor, and Expenditure for the same, in New Deer in the Years 1791, 1800, 1810, 1820, 1830, 1835, 1840, 1844, 1845, 1850, 1855, 1860, 1865, and 1869; and in Old Deer during the Years 1844, 1845, 1850, 1855, 1860, 1865, and 1869 - - - - - - - - - - - - - 347

Statement as to the Population, Valuation, Number of Paupers, and Expenditure for Relief and Management, for the Parishes of Aberdeenshire - - - 347

Appendix, No. 8.

Paper handed in by Captain James Young, 22 March 1870:

Suggestions as to the Provisions requisite in an Enactment for the Punishment of Idle and Disorderly Persons, Rogues, Vagabonds, and other Vagrants in Scotland - 349

Appendix, No. 9.

Paper handed in by Mr. T. Blackstock, 22 March 1870: PAGE.

Statistics of Blind Persons in Glasgow and Neighbourhood visited by the Glasgow Mission to the Out-door Blind - - - - - - - - - - - - 351

Appendix, No. 10.

Papers handed in by Mr. J. B. Risk, 25 March 1870:

Return of the Number of Registered and Casual Poor, including their Dependants, chargeable to the Parish of Dumbarton, with the Amount Expended on them from 1859 to 1869, both Years inclusive, including Amount for Management, Number of Ratepayers, and Number Born in Ireland - - - - - - - - - - 353

Total Number of Registered and Casual Poor, including their Dependants, with the Amount Expended on them, and Cost of Management, in the County of Dumbarton, from 1859 and 1869, both Years inclusive - - - - - - - - - - 353

Statement relative to the Parish of Dumbarton - - - - - - - - - 354

Rate of Assessment per £. since the passing of the Poor Law Act - - - - 355

Total Number of Paupers admitted into the Dumbarton Combination Poorhouse since it was opened on 11 December 1865, as far as it can be ascertained from the Registers, which had been very inaccurately kept - - - - - - - - 355

Appendix, No. 11.

Paper handed in by Mr. G. H. List, 29 March 1870:

East Lothian Constabulary - - - - - - - - - - - - - 356

Appendix, No. 12.

Paper handed in by Mr. Kemp, 1 April 1870:

Edinburgh City Poorhouse.—Statement of Out-door and In-door Relief from 1856 until 1869 - - - - - - - - - - - - - - - - - 357

Appendix, No. 13.

Papers handed in by Dr. Hugh Barclay, 3 May 1870:

Return showing the Number of Vagrants, Unlicensed Hawkers, and Tinkers, Challenged, &c., in the County of Perth, for Fourteen Years ending 15 March 1870 - 358

Return of Tinkers seen by the Police in Perthshire during the Five Months ended 31 August 1868 - - - - - - - - - - - - - - 359

List of Actions brought in the Sheriff Court of Perth for Aliment of Illegitimate Children, for the Years 1860–1869 inclusive, with the Results thereof; also in 1855, 1856 - - - - - - - - - - - - - - - - - - 361

Appendix, No. 14.

Papers handed in by Mr. Walker, 10 May 1870:

Law Expenses, 1868 and 1869 - - - - - - - - - - - - - 362

Note of Attendance of Members of the Board of Supervision at Meetings of the Board, from 30 August to 31 December 1845, and for each Year from January 1846 to December 1869 (inclusive) - - - - - - - - - - - - - - 364

Appendix, No. 15.

Papers handed in by Mr. Walker, 13 May 1870:

Return relating to Poorhouses in Scotland, with Map, showing the Position of Poorhouses - - - - - - - - - - - - - - - - - 365

Special Classified Return of Owners of Land and Heritages.—May 1869 - - - 366

Memorandum of Facts respecting the Proposal to change the Area of Management and Settlement of the Poor, and of the Rateability therefor, in Scotland - - - 373

Note as to Pauperism, Valuation and Assessment, in the Parishes in which the Towns of Edinburgh, Glasgow, Dundee, Aberdeen, Leith, Paisley, Ayr, Stranraer, and Dumfries are partly or wholly situated - - - - - - - - - - 376

Gross Rental of Lands and Heritages in certain Parishes, partly Urban and partly Rural, as returned to the Inspectors of Poor for the Year ended at Whitsunday 1870, distinguishing the Rental of the Landward or Rural from the Burghal or Urban portion of the Parish - - - - - - - - - - - - - - - 377

Classifications of Occupants approved by the Board of Supervision in terms of the Act 24 & 25 Vict. c. 37, in the 22 Parishes which fell under the Operation of that Act in 1861 - - - - - - - - - - - - - - - - 378

Appendix, No. 15—*continued.*

PAGE.

Table showing Number of Irish Paupers Chargeable in Scotland, and Number Removed to Ireland in each Year from 1864 to 1869 - - - - - - - 380

Abstract Special Return of Management for Year 1869 - - - - - - - 381

Special Return showing the several Items and Accounts included in the Sums returned as Expended on "Management" and upon "Law Expenses," during the Year ended 14 May 1869 - - - - - - - - - - - - - - - 397

Summary—Special Return—"Management," 1869 - - - - - - - - 398

Statement showing Rate of Increase in the Relief and Management of the Poor in Scotland, from 1836 to 1869 - - - - - - - - - - - - 400

Poorhouse Accommodation - - - - - - - - - - - - - 400

Athole, Weem, and Breadalbane Combination Poorhouse - - - - - - - 401

Statistics of Athole and Breadalbane Poorhouse - - - - - - - - 402

Tables showing the Expenditure and Number of Poor for each Year from 1846 to 1869, in those Parishes which erected Poorhouses between 1845 and 1858, together with the Rates of Increase or Decrease in Population, Expenditure, and Poor, both during the Period prior to the Erection of each Poorhouse, and during the Period subsequent to its Erection - - - - - - - - - - - - - 404

Appendix, No. 16.

Papers handed in by Mr. Peterkin, 17 May 1870:

Book of Forms - - - - - - - - - - - - - - - - 426

Parish of Laggan.—Account of Charge and Discharge for the Year ended 14 May 1868 - - - - - - - - - - - - - - - - - 441

List of Registered Poor in the Parish of Laggan chargeable to the Parish in the course of the Year ended 14 May 1868, and the Amount expended on each Case during the Year - - - - - - - - - - - - - - - - 443

Parish of Gairloch.—List of Registered Poor chargeable to the Parish in the course of the Year ended 14 May 1869, and the Amount Expended on account of each Case during the Year - - - - - - - - - - - - - - - - 444

Abstract of Charge and Discharge of the Accounts of the Inspector of Poor of Gairloch, for the Year ended 14 May 1869 - - - - - - - - - - - - 450

Abstract of Charge and Discharge of the Collector of Poor Rates for Gairloch, for the Year ended 14 March 1869 - - - - - - - - - - - - - 451

Abstract of Charge and Discharge of Registration, &c. Account for Gairloch, for the Year ended 14 May 1869 - - - - - - - - - - - - - 451

The Parochial Board of Gairloch, in Account with the Caledonian Banking Company, for the Year ended 14 May 1869 - - - - - - - - - - - - 452

List of Casual Poor chargeable to the Parish in the course of the Year ended 14 May 1869 - - - - - - - - - - - - - - - - 453

List of Lunatic and Fatuous Poor chargeable during the Year - - - - - - 454

List of Paupers who have Died or ceased to be Relieved during the Year ended 11 May 1869 - - - - - - - - - - - - - - - - 454

List of Paupers chargeable to other Parishes, residing in, and paid by, the Parish of Gairloch, during the Year ended 14 May 1869 - - - - - - - - 454

Population of Parish in 1861, and Proportion of Paupers to Population - - - 455

Number of Poor on Roll or Register - - - - - - - - - - - 455

Average Cost of Paupers - - - - - - - - - - - - - 455

Rates of Assessments for each Year from 1859-60 to 1868-69, both inclusive - - 455

Appendix, No. 17.

Papers alluded to by Mr. Miller in his Evidence before the Committee in 1869:

Return of Paupers belonging to the Parish of Kilmallie, who resided in Glasgow and other Parishes in the South, for Six Years and upwards prior to the date of Chargeability, without having acquired a Settlement, and who were therefore made chargeable to Kilmallie as the Parish of their Birth, from January 1864 to January 1869 456

Return of Paupers made chargeable by Kilmallie to other Parishes, as the Parish of Birth, from January 1864 to January 1869 - - - - - - - - - - 456

Appendix, No. 18.

Paper handed in by Mr. Walker:

Expenditure in Unassessed Parishes, and in Assessed Parishes, exclusive of Buildings 457

APPENDIX.

Appendix, No. 1.

CORRESPONDENCE handed in by the Rev. *G. Rigg.*

Case of *Elizabeth Monaghan,* Roman Catholic Orphan.

North Leith.

The Board have had under consideration letters from the Rev. G. Rigg, dated the 24th and 30th September, and report by the visiting officer, dated the 21st October, with reference to the Rev. G. Rigg's previous letter, dated the 29th July, and the Board's Minute of 8th September.

It now appears that the child Elizabeth Monaghan, whose age was represented by the inspector, on the 2nd August, to be five years, was born on the 12th March 1864. Consequently the age of the child at the date of Mr. Rigg's first complaint was five years and four months, and is now five years and nine months.

The acting committeee of the parochial board indicated an opinion in their minute of 1st September, that the child was not then of an age to receive instruction, their resolution being to "send her for education to the Roman Catholic school in this town, so soon as "she is of an age to receive instruction." But it now appears that Elizabeth Monaghan was not treated in the poorhouse in accordance with this opinion, for the visiting officer reports as follows:

"The whole of the inmates, including usually the Roman Catholics, daily attend "morning prayers read by the governor from a work compiled by Dr. Fletcher, a clergy- "man of the United Presbyterian body, and evening prayers said by the chaplain (a Pro- "testant); they also attend two services each Sunday, conducted by the chaplain. In "addition to these exercises, the matron is accustomed to hold a class for the religious "instruction of all the children on Sunday afternoon, at which he reads a chapter of the "New Testament, and causes those of an age to learn to repeat portions of the Psalms and "Paraphrases. Elizabeth Monaghan has not as yet received any direct instruction in "religious matters; she is, however, present at the whole of the above exercises, and she "has picked up the questions and some of the answers which are used by the other "children."

The Board have to point out that the course followed as above stated, in the case of Elizabeth Monaghan, is distinctly opposed to the spirit of the rules for the management of poorhouses. To cause, or even to permit, a Roman Catholic child to be present at Protestant religious services, and at a class for Protestant religious instruction, is probably quite as well calculated to lead to proselytism as any direct course of instruction could be. The Board must express their disapproval of the conduct of the governor and matron in this matter, and admonish them to be careful to avoid any similar procedure in this or any future case.

The Board could not hold admission to a poorhouse to be "adequate relief" to a Roman Catholic child, if, in that poorhouse, any means, either direct or indirect, were taken to change the religion in which the child was registered.

The Board herewith transmit, for the information of the parochial board, a copy of the visiting officer's report of the facts in this case; and they strongly recommend the parochial board, without further delay, to remove the cause of complaint, by, (1), sending the child to the orphanage at Lanark; or, (2), boarding her with a Roman Catholic family; or, (3), if she is retained in the poorhouse, sending her daily, under the charge of a respectable person, to the Roman Catholic school in Leith.

It is not denied that education is a part of the relief to which pauper children are by law entitled; and with regard to the extent of the obligation upon the parochial board in this respect, the Board refer the parochial board to the opinion obtained by them in 1854 from

Appendix, No. 1.

the present Lord Justice General, and Lord Justice Clerk, and Lord Neaves, which is printed in the Board's Ninth Annual Report. The Board cannot admit, and the parochial board do not seem to assert, that religious instruction forms no part of the education which the parochial board are bound to provide, and the Board apprehend that it will scarcely be seriously maintained that a child approaching to six years of age is not of "an age to "receive instruction." It appears to the Board, therefore, that if the parochial board are anxious to dischare their duty to this child, without reference to their own views as individuals upon the question of religion, they will at once take steps to provide for her, in one or other of the modes already pointed out, a fitting education, including religious instruction of that kind to which the child by her parentage is entitled.

Reverend Sir, Board of Supervision, Edinburgh, 14 January 1870.

I AM directed by the Board of Supervision to transmit, for your information, the accompanying copy of a letter dated the 7th instant, which they have received from the Inspector of North Leith, in reference to the case of Elizabeth Monaghan.

I am, &c.

Rev. George Rigg, (signed) *John Skelton*, Secretary.
St. Mary's Catholic Chapel, Edinburgh.

CASE of *Elizabeth Monaghan.*

North Leith Parochial Chambers,

Sir, Leith, 7 January 1870.

I SUBMITTED your letter, of date 31st ultimo, together with Minute of Board of Supervision and copy report by their visiting officer, in the case of Elizabeth Monaghan, to a meeting of the acting committee of this Board, held yesterday, when, after full discussion, they, by a majority, resolved to retain the girl in the poorhouse, and instructed the house governor forthwith to send her to the Roman Catholic school in Constitution-street, under charge of one of the female inmates.

I am, &c.

John Skelton, Esq., Secretary, (signed) *Jas. Miles*, Inspector.
Board of Supervision, Edinburgh.

Appendix, No. 2.

PAPERS handed in by Mr. *H. Scott*, 8 March 1870.

MEMORANDUM of Numbers of REGISTERED and CASUAL POOR and POOR EXPENDITURE in *Benholme*, for the 10 Years, 1859–60 to 1868–69.

YEAR.	REGISTERED POOR.					CASUAL POOR.			Total Expenditure.	Expenditure on Casuals.	Expenditure on Registered Poor.	Cost per Head of Registered Poor, including Management, excluding Dependents.	Cost per Head of Registered Poor, including Dependents and Management.	REMARKS.
	Males.	Females.	Total.	Dependents.	Total, including Dependents.	Total.	Dependents.	Total, including Dependents.						
									£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
1859–60 -	13	43	56	6	62	16	2	18	374 14 3½	6 14 9	367 19 6½	6 11 5	5 18 9	
1860–61 -	8	44	52	12	64	15	5	20	418 14 5	4 2 6	414 11 11	7 19 6	6 9 7	
1861–62 -	10	40	50	14	64	5	6	11	415 10 5	4 12 9	410 17 8	8 4 4	6 8 5	
1862–63 -	12	44	56	16	72	14	4	18	463 3 11	11 16 3	451 7 8	8 1 3	6 5 5	
1863–64 -	10	47	57	13	70	6	2	8	472 14 6	18 19 3	453 15 3	7 19 3	6 9 8	
1864–65 -	11	49	60	18	78	5	4	9	508 12 7	2 11 –	506 1 7	8 8 8	6 9 9	Increase this year caused by an arrear of 40 *l.* paid to Glasgow.
1865–66 -	13	46	59	17	76	8	1	9	503 16 6	3 18 6	499 18 –	8 9 6	6 11 7	
1866–67 -	16	48	64	18	82	6	5	11	555 2 7½	7 9 2½	547 13 5	8 11 2	6 13 7	New inspector's salary increased expenditure this year.
1867–68 -	19	51	70	14	84	11	16	27	528 19 2½	12 12 9	516 6 5½	7 7 6	6 2 11	
1868–69 -	20	48	68	16	84	12	7	19	594 16 7½	40 14 11	554 1 8½	8 3 –	6 11 11	Old collector's arrear of salary settled.
											Average of 10 years - - - £.		6 7 10	

KINCARDINESHIRE POOR EXPENDITURE, 1868–69.

No.	PARISH.	Valuation, 1868–69.	Population.		Expenditure, 1868–69.		Per-centage of Expenditure on Valuation, 1868–69.
		£.				£.	£. s. d.
1	Fetteresso - - - - - - -	33,633	1	5,527	1	1,620	12 4 16 4
2	Fordoun - - - - - - -	22,703	4	2,297	11	521	17 2 5 11
3	St. Cyrus - - - - - - -	16,309	12	1,552	9	574	14 3 10 4
4	Nigg - - - - - - - -	14,941	6	2,074	5	737	9 4 18 8
5	Banchory Tornan - - - - -	14,623	2	2,947	4	754	6 5 3 1½
6	Laurencekirk - - - - -	14,354	5	2,110	6	708	10 4 18 8
7	Marykirk - - - - - -	14,179	7	2,068	3	864	5 6 1 10½
8	Banchory Devenick - - - -	13,573	3	2,919	2	941	4 6 18 8
9	Dunnottar - - - - - -	12,616	8	1,828	7	643	7 5 1 11
10	Fettercairn - - - - - -	11,007	9	1,700	10	540	11 4 18 1
11	Glenbervie - - - - - -	10,921	13	1,219	15	357	15 3 5 5
12	Arbuthnott - - - - - -	9,589	17	932	18	208	18 2 3 5
13	Durris - - - - - - -	9,180	14	1,109	13	404	13 4 8 –
14	Kinneff - - - - - - -	8,625	16	1,054	17	259	16 3 – 1
15	Benholme - - - - - - -	7,684	10	1,574	8	595	3 7 14 10½
16	Garvock - - - - - - -	6,121	19	458	19	96	19 1 11 4
17	Mary Culter - - - - - -	5,492	15	1,055	16	283	8 5 3 1
18	Bervie - - - - - - -	5,442	11	1,561	12	435	2 7 19 11
19	Strachan - - - - - - -	4,640	18	870	14	375	1 8 1 8
	TOTAL Value - - - £.	235,632	TOTAL Expenditure - £.			10,914	
	Mean or Average Rate per Cent. - - - £.						4 12 8

Appendix, No. 2.

Parish of Benholme.

Number of Births, Legitimate and Illegitimate, in each Year from 1855 to 1868.

Years.	Legitimate.	Illegitimate.	Total Births.
1855	38	5	43
1856	37	4	41
1857	42	4	46
1858	41	5	46
1859	43	4	47
1860	44	6	50
1861	33	4	37
1862	45	6	51
1863	47	8	55
1864	46	7	53
1865	44	11	55
1866	45	10	55
1867	47	7	54
1868	46	6	52
Total	598	87	685

Appendix, No. 3.

PAPER handed in by Mr. *Cochran*, 11 March 1870.

TABULATED STATEMENT of the Expenditure for RELIEF of the POOR of the Parish of *Old Machar*, from 1849 to 1869.

YEAR.	1. Valuation or Rental of the Parish. Per Survey made by Parochial Board (Approximation).	2. Relief of Poor on the Roll or Registered, including Medical Relief.	3. Casual Relief.	4. Expenses on Buildings.	5. Management.	6. Law Expenses.	7. TOTAL.	8. Per-centage of Total Expenditure on Valuation.	9 Per centage of Regular and Casual Relief (Columns 2 and 3) on the Valuation.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		
1848-49 - -	74,032 - -	4,920 11 4	364 11 2½	- -	286 14 2	73 14 9	5,645 11 5½	7·62	7·14
1849-50 - -	74,560 - -	5,227 19 7	169 8 3½	- -	300 19 5	4 15 6	5,703 2 9½	7·65	7·24
1850-51 - -	75,311 - -	4,934 9 6½	216 10 7½	- -	377 2 -½	57 11 3	5,585 13 5½	7·42	6·84
1851-52 - -	77,219 - -	5,429 3 5½	250 6 2½	- -	371 13 6	6 14 8	6,057 17 10	7·85	7·35
1852-53 - -	82,610 - -	4,993 9 6	314 18 1½	- -	442 6 -	26 1 11½	5,776 15 7	6·99	6·43
1853-54 - -	85,921 - -	4,722 11 1½	469 10 5	- -	517 3 3	- -	5,709 4 9½	6·64	6·04
1854-55 - -	86,739 - -	5,056 4 11½	687 16 4½	- -	478 9 -	- -	6,222 10 4	7·17	6·62
	Per Lands Valuation Roll.								
1855-56 - -	92,543 6 3	6,136 9 4½	100 11 -	756 15 5	588 4 6	11 6 8	7,593 6 11½	8·20	6·74
1856-57 - -	96,223 4 6½	6,141 11 11½	43 17 7	733 16 -	588 15 1	35 8 3	7,543 8 10½	7·84	6·43
1857-58 - -	98,176 12 4	5,726 2 3½	50 9 2½	681 9 3	616 16 9	20 14 11	7,095 12 5	7·23	5·88
1858-59 - -	99,265 12 3	5,847 8 10½	46 16 2	654 7 6	634 10 1	48 17 7	7,232 - 2½	7·29	5·94
1859-60 - -	100,326 - 7	6,104 14 4½	66 - 4	620 7 9	649 10 11	31 3 10	7,471 17 2½	7·40	6·15
1860-61 - -	101,616 4 6	6,111 10 5½	77 5 4	606 11 6	674 13 3	77 13 -	7,547 13 6½	7·43	6·09
1861-62 - -	103,759 18 5½	6,017 6 6	68 14 2	576 13 7	684 10 11	15 8 5	7,362 13 7	7·10	5·87
1862-63 - -	106,963 10 -	6,382 14 4	65 13 11	557 11 11	736 19 1	- -	7,742 19 3	6·30	6·03
1863-64 - -	109,477 7 3	6,594 2 3	80 18 -	538 10 11	707 13 4	30 19 4	7,952 3 10	7·26	6·10
1864-65 - -	113,206 8 4	7,198 19 7	51 10 9	519 7 1	769 16 2	11 2 5	8,550 16 -	7·55	6·32
1865-66 - -	117,205 15 11	6,600 4 -	61 18 8	- -	788 7 10	- -	7,450 10 6	6·36	5·68
1866-67 - -	119,531 13 9	6,906 6 10	72 4 4	- -	788 2 4	4 - 3	7,770 13 9	6·50	5·84
1867-68 - -	129,613 4 6	7,543 17 4	76 18 -	- -	777 7 9	- 6 6	8,398 9 7	6·48	5·88
1868-69 - -	137,854 7 7	7,626 5 5	76 13 6	- -	795 19 6	11 18 6	8,510 16 11	6·18	5·59

Appendix, No. 4.

PAPERS handed in by Mr. *Tivendale*, 15 March 1870.

SUMMARY NUMBER of REGISTERED POOR in the County of *Kincardine*, and YEARLY EXPENDITURE thereon, for the Twenty Years ending as at 14th May 1868.

DATE.	Registered Poor in Roll.	Lunatic Paupers	Aliment to Registered Poor.	Medical Relief.	Management.	Law Expenses.	Paid Casual Poor.	Total Expenditure.	INCREASE.	DECREASE.
			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
14 May 1849	1,190	52	5,482 9 6	252 6 10	476 17 2	140 6 6	267 10 9	6,619 11 9	—	—
„ 1850	1,172	50	5,399 19 8	265 18 –	513 18 2	39 15 –	234 15 1	6,453 9 8	- -	166 2 1
„ 1851	1,121	52	5,430 – 6	253 3 3	521 11 4	69 13 11	164 16 4	6,459 9 11	6 – 3	—
„ 1852	1,169	54	5,723 16 2	269 7 4	575 8 9	22 13 6	170 4 7	6,761 13 2	302 3 3	—
„ 1853	1,160	57	5,814 7 1	260 8 10	542 5 2	101 5 8	205 15 9	6,924 2 9	162 9 7	—
„ 1854	1,169	54	5,864 18 –	235 13 2	546 9 1	21 2 5	204 10 3	6,872 13 –	- -	51 9 9
„ 1855	1,049	54	5,888 5 9	315 7 5	564 7 2	395 19 11	200 16 8	7,364 17 –	492 4 –	—
„ 1856	1,025	58	6,261 4 10	275 5 4	716 7 9	175 6 8	226 10 6	7,634 15 2	269 18 2	—
„ 1857	1,117	61	6,832 11 1	290 17 10	665 16 7	170 19 2	195 16 5	8,157 1 2	522 6 –	—
„ 1858	1,112	61	7,091 15 5	308 7 10	782 3 8	153 3 7	150 7 5	8,485 18 –	328 15 10	—
„ 1859	1,071	91	7,734 17 11	312 10 4	811 10 4	43 11 3	137 6 2	9,059 16 –	571 18 –	—
„ 1860	1,067	80	7,483 16 10	278 – 6	737 8 5	27 15 3	158 6 9	8,705 7 10	- -	354 8 2
„ 1861	1,038	75	7,759 13 7	299 13 3	823 1 –	104 – 3	222 6 3	9,208 14 6	503 6 8	—
„ 1862	1,025	78	7,947 7 10	305 2 6	904 11 10	137 10 –	243 16 8	9,583 8 10	375 14 4	—
„ 1863	1,037	79	7,811 2 2	299 – 9	916 11 7	93 1 10	268 3 3	9,387 19 9	- -	195 9 1
„ 1864	1,090	82	8,516 10 10	315 4 9	989 16 8	269 1 3	264 16 –	10,335 9 6	947 9 9	—
„ 1865	1,098	83	8,571 10 9	314 6 6	956 – 3	465 10 1	342 1 6	10,649 9 1	313 19 7	—
„ 1866	1,066	82	8,713 18 3	306 15 –	985 14 11	76 8 11	246 14 1	10,329 11 3	- -	319 17 10
„ 1867	1,040	84	8,746 12 –	349 11 1	1,007 10 7	69 13 8	190 – 8	10,366 8 1	36 16 10	—
„ 1868	1,035	85	8,675 10 1	320 17 4	1,252 18 3	17 14 3	240 4 7	10,515 18 6	149 10 5	—
„ 1869	1,045	85	—	—	—	—	—	—	—	—
								£.	4,983 13 6	1,087 6 9

INCREASE in the above Years - - - £. 3,896 6 9.

Population in County, 1851 - - - - 34,944
Registered Poor, as 1 in 31⅛ of Population.

Population in County, 1861 - - - - 34,854
Registered Poor, as 1 in 33½ of Population.

Registered Poor, 1869, as 1 in 33⅓ of Population.

Remarks on Statement.

No. 1.—*Registered Poor.*

From the Abstract and Statement enclosed, it will be seen that the number of registered poor in Kincardineshire have not increased in number during the 20 years quoted in said statement, but decreased by the number of 155. The lunatic paupers chargeable in the county as given in column No. 2 have gradually increased during the last twelve years, from 54 in May 1855 to 85 as returned in May 1868. Their numbers are included amongst registered poor, as given in column No. 1.

No. 3.—*Aliment to Registered Poor.*

In column No. 3 the amount of aliment paid to registered poor as at 14th May each year is given. The amount has been gradually increasing year by year, but more markedly since the years 1856, 1857, when the Board of Supervision issued a system of books uniform for the various parishes, after which paupers' allowances were modified and generally paid weekly in place of monthly or quarterly, as formerly.

The average yearly allowances, as paid to registered poor in Scotland since the passing of the Poor Law Amendment Act, in 1845, has been viz.:

	£.	s.	d.	
As at 1st February 1846 - - - - - -	3	13	7½	each.
Average for the 5 years ending 14 May 1850 - -	4	–	10	„
Ditto - - ditto - - 14 May 1855 - -	4	3	8½	„
Ditto - - ditto - - 14 May 1860 - -	5	1	8½	„
Ditto - - ditto - - 14 May 1865 - -	5	12	4½	„
And for the 3 years ending 14 May 1868 - - -	6	6	–	

Being an increase of 2 *l.* 6 *s.* 10 ½ *d.* to each, yearly since 1846.

Lunatic Poor.—I regret that previous to 1859 I have had no means of ascertaining the amount paid by lunatic paupers belonging to the parishes in the county of Kincardine; since the above date the charge has been as under:—

	£.	s.	d.
14 May 1859 - - - - - - - -	1,528	–	–
14 May 1860 - - - - - - - -	1,314	–	2
14 May 1861 - - - - - - - -	1,375	5	1
14 May 1862 - - - - - - - -	1,521	9	9
14 May 1863 - - - - - - - -	1,273	17	5
14 May 1864 - - - - - - - -	1,481	8	4
14 May 1865 - - - - - - - -	1,495	8	3
14 May 1866 - - - - - - - -	1,519	4	1
14 May 1867 - - - - - - - -	1,487	17	3
14 May 1868 - - - - - - - -	1,528	6	2

The outlay on this class of paupers is still in the increase; the charge for such in the lunatic asylum, Montrose, which is held as the district asylum for the county of Kincardine, has lately been increased from 22 *l.* to 26 *l.* yearly, each pauper.

No. 4.—*Medical Relief.*

The increase of yearly expenditure under this heading is not very marked, besides one-half the outlay or nearly so is recoverable by parishes participating in the Government Medical Relief Grant of 10,000 *l.* as allocated to Scotland.

No. 5.—*Management*; *Cost thereof.*

Including poorhouse established changes, rents of offices, fire and light, advertising, printing, and stationery, travelling expenses, salaries of inspectors and collectors of assessment, incidental charges, &c.

Under the above heading, the charge in expenditure has considerably increased, but not more so in proportion than the work in carrying out the requirements of the Act; and several other measures which have subsequently come in operation since the passing of the Poor Law Act in 1845, the marked increase on the last two years, viz. 1867 and 1868, in this county, is caused by the additional charge for the combination, poorhouse, management, &c.

The cost of management, if at all reasonable, has little or no effect upon the funds of any parish, provided the work of the parish be properly and systematically attended to in dealing with applicants on their admission, and, subsequently, that forms the true safeguard to the funds of a parish. And if this be not properly attended to, the expenditure will most assuredly increase, and that rapidly. It has done so invariably where the management has been negligent or inefficient.

Appendix, No. 4.

No. 6.—*Law Expenses.*

The charge under the heading for the county of Kincardineshire is not very formidable when contrasted with that in other parts of the county, still it might well afford to be less. But let it not be understood that all sums enter under the heading, Law Expenditure, are incurred by parishes in fighting between each other about settlements in dispute. This is very far from being the case, as not above one-half the charge has any reference to the Law of Settlement. The charge includes expenses incurred in collecting arrears of assessment, the affiliation of illegitimate children, the prosecuting of fathers for deserting their families, the recovery of advances made to applicants from relatives liable, and defending actions raised by applicants for aliment, &c. Thus, although there were a Board of Arbitration constituted to-morrow, we could not expect to be altogether clear of law expenses, yet they might with great propriety be modified.

No. 7.—*Casual Poor.*

I have not made up the number of applicants recorded and returned under the heading Casual Poor, and I have little confidence in the correctness of the Returns made in reference to this class of paupers. Numbers of those recorded and returned as casual are also included in the Returns of Registered Poor, while many more of them are included and returned during the same period in the various parishes in which they have made application for relief; besides, considerable numbers of this class have no connection whatever with any of the parishes in which they make application, and consequently their numbers cannot form any good criterion of the pauperism of the district in which they may happen to be recorded.

It will be seen, however, by the money payments made in this class (*see* column 7) that there is no great increase in sums paid to them during the years quoted, so that the number of applicants do not appear to be much on the increase in this county.

No. 8.—*Total Expenditure.*

The total expenditure as given in column No. 8, under the above heading, for the years ending—

	£.	*s.*	*d.*
At 14th May 1849 was - - - - - -	6,619	11	9
Ditto - 1868 was - - - - - -	10,515	18	6

Thus showing increase of expenditure, during the 20 years quoted, of 3,896 *l.* 6 *s.* 9 *d.*; for increase and decrease on the several years *see* columns 9 and 10.

No. 11.—Population of county as at Census 1851 - - - - - 34,944
And registered poor on roll at date, as 1 in 31⅛ of the population.
Population of county, Census 1861 - - - - - - 34,854
And registered poor on roll at date, as 1 in 33¼ of the population.

Valuation of the County of *Kincardine.*

I regret that I am unable to give you the gross valuation of the county previous to the year 1860, the rolls having been removed to Edinburgh; there is no means of ascertaining the amounts otherwise.

	£.
The gross value in 1860, including railway and Burgh of Bervie, was	- 185,403
Ditto - - - 1865 - - ditto - - - ditto - - -	- 212,572
Ditto - - - 1868 - - ditto - - - ditto - - -	- 237,975

And the rate per cent. of assessment chargeable in the above value for these years:—

	£.	*s.*	*d.*	
For 1860 was - - - - - - - - -	4	10	11	per cent.
For 1865 was - - - - - - - - -	4	14	1	„
For 1868 was - - - - - - - - -	4	11	2	„

You will thus see that the increase of expenditure during these years has not materially affected the rate per cent. chargeable upon the assessable value in the county, but that the increase of assessable value has nearly equalled the additional expenditure, which I humbly conceive to be a very satisfactory state of matters.

Made up by

Yours, &c.
(signed) *J. Tevendale,* Jus.

Appendix, No. 5.

PAPERS handed in by Sir *J. Gardiner Baird*, 15 March 1870.

Cases of Drunkenness in 1868.

Pay Days at St. Cuthbert's Parish marked with an asterisk (*).

Police Office, Edinburgh, 2 July 1869.

PERSONS DRUNK AND INCAPABLE.

Week Beginning	Wednesday.	Thursday.	Friday.	Saturday.	Sunday.	Monday.	Tuesday.	TOTAL.
1 January -	43	18	10	10	4	2	3	90
8 „ - -	4	–	4	4	–	3	5	20
5 „ - -	3	4	3	4	3	5	5	27
2 „ - -	3	5	2	8	2	6	2	28
9 „ - -	*2	*2	6	10	5	3	3	31
5 February -	6	5	7	6	1	6	8	39
2 „ - -	5	1	3	7	2	–	6	24
9 „ - -	2	2	5	9	–	2	3	23
6 „ - -	*3	*3	6	5	3	1	7	31
4 March - -	5	1	4	3	4	6	6	29
1 „ - -	5	7	6	1	3	1	6	29
8 „ - -	8	3	4	7	4	5	3	34
5 „ - -	*5	*3	3	11	1	3	7	33
1 April - -	4	4	6	12	1	4	5	36
8 „ - -	2	3	2	8	2	1	6	24
5 „ - -	4	5	4	9	7	1	10	40
2 „ - -	*4	*5	5	8	4	2	9	37
0 „ - -	7	4	4	15	3	5	7	45
6 May - -	6	3	13	7	4	3	4	40
3 „ - -	3	6	6	4	2	6	5	32
0 „ - -	*7	*9	6	19	3	5	6	55
7 „ - -	5	12	4	8	1	6	4	40
3 June - -	3	6	2	9	3	2	7	32
0 „ - -	5	3	4	10	2	4	6	34
7 „ - -	*1	*7	4	12	5	3	4	36
4 „ - -	2	5	5	12	8	3	3	38
1 July - -	4	9	1	6	–	9	9	38
8 „ - -	3	2	6	13	3	6	10	43
5 „ - -	*5	*3	12	18	2	1	5	46
2 „ - -	4	4	3	7	3	5	5	31
9 „ - -	4	4	2	11	2	2	4	29
5 August - -	6	3	5	18	1	4	8	45
2 „ - -	*2	*4	8	9	3	5	6	37
9 „ - -	6	3	3	16	2	2	5	37
6 „ - -	3	7	7	4	4	11	7	43
2 September -	2	7	6	10	4	7	10	46
9 „ - -	*4	*5	7	12	4	2	6	40
6 „ - -	6	3	2	14	4	7	4	40
3 „ - -	9	2	6	15	2	1	2	37
0 „ - -	6	5	4	13	2	3	7	40
7 October -	*7	*2	4	11	4	4	9	41
4 „ - -	10	7	4	9	3	3	7	43
1 „ - -	5	2	4	14	4	7	4	40
8 „ - -	6	6	3	9	2	1	5	32
4 November -	*8	*10	6	14	4	7	3	52
1 „ - -	8	5	7	18	–	5	5	48
8 „ - -	3	2	4	13	4	3	3	32
5 „ - -	5	2	6	12	4	7	5	41
2 December -	*1	3	*4	7	1	2	4	22
9 „ - -	2	5	3	6	3	3	6	28
6 „ - -	3	5	5	8	5	3	5	34
3 „ - -	4	5	10	9	2	8	5	43
0 „ - -	*5	*13	–	–	–	–	–	18
	281	254	260	514	149	206	289	1,953
Average - -	5·3	4·6	5·	9·9	2·6	4·	5·5	5·3
Average of Pay Days - -	4·4	5·	–	–	–	–	–	4·7

PERSONS DRUNK AND CHARGED.

Week Beginning	Wednesday.	Thursday.	Friday.	Saturday.	Sunday.	Monday.	Tuesday.	Totals.
1 January -	22	16	11	9	1	4	3	66
8 „ - -	5	5	4	14	3	3	1	35
15 „ - -	14	8	3	13	7	3	10	58
22 „ - -	8	9	7	24	4	5	6	63
29 „ - -	*3	*4	1	10	9	1	8	36
5 February -	13	7	10	15	6	6	4	61
12 „ - -	7	6	7	9	26	6	5	66
19 „ - -	10	5	8	13	17	1	9	63
26 „ - -	*6	*3	14	16	9	4	10	62
4 March - -	17	6	4	18	29	5	7	86
11 „ - -	7	2	4	16	19	4	6	58
18 „ - -	14	7	4	10	27	4	15	81
25 „ - -	*11	*5	15	7	15	6	8	67
1 April - -	5	11	12	19	9	7	6	69
8 „ - -	5	4	8	12	8	6	10	53
15 „ - -	6	3	6	19	7	10	6	57
22 „ - -	*5	*13	4	26	4	1	6	59
29 „ - -	8	3	5	16	9	13	7	61
6 May - -	8	6	2	7	11	1	12	47
13 „ - -	8	9	10	17	8	1	5	58
20 „ - -	*9	*10	3	16	12	8	15	73
27 „ - -	7	4	9	16	17	6	18	77
3 June - -	7	6	9	21	17	6	12	78
10 „ - -	4	5	3	20	49	7	6	94
17 „ - -	*7	*9	3	20	27	8	6	80
24 „ - -	10	1	9	10	18	11	6	65
1 July - -	12	13	11	32	23	8	16	115
8 „ - -	8	6	10	21	23	3	9	80
15 „ - -	*12	*22	3	15	25	4	22	103
22 „ - -	4	6	19	30	15	10	10	94
29 „ - -	20	24	9	30	63	9	9	164
5 August - -	12	8	17	21	17	15	9	99
12 „ - -	*11	*10	12	23	18	3	31	108
19 „ - -	17	9	13	14	25	4	11	93
26 „ - -	8	20	13	13	12	12	23	101
2 September -	17	12	11	16	8	8	16	88
9 „ -	*6	*12	10	12	21	6	11	78
16 „ -	5	13	6	18	10	10	14	76
23 „ -	14	8	14	21	32	7	22	118
30 „ -	7	1	18	11	10	4	11	62
7 October -	*9	*9	8	12	13	5	13	69
14 „ -	13	5	15	9	9	5	9	65
21 „ -	11	9	18	17	13	3	9	80
28 „ -	8	10	5	12	7	6	11	59
4 November -	*17	*5	3	26	40	5	10	106
11 „ -	7	17	7	20	15	7	3	82
18 „ -	5	2	12	5	5	6	11	46
25 „ -	6	5	11	10	14	9	10	65
2 December -	*10	*5	11	14	13	6	12	71
9 „ -	4	4	6	17	4	5	26	66
16 „ -	18	12	12	26	11	2	11	92
23 „ -	10	8	8	14	10	5	9	64
30 „ -	*7	*11	–	–	–	–	–	18
	504	433	457	858	824	304	555	3,935
Average - -	9·5	8·2	8·8	16·5	15·9	5·9	10·7	10·8
Average of Pay Days - -	8·7	7·8	–	–	–	–	–	8·2

Appendix, No. 5

Sir, St. Cuthbert's Parish Chambers, Edinburgh, 20 June 1866.

The collectorship of poor rates in this parish, which is now vacant, is to be filled up at the ensuing meeting of the Parochial Board on the 26th inst., and the committee of management mean to recommend to the board, to take advantage of the present opportunity towards consolidating and simplifying the collection of our local rates. They are at present collected by three or four different agencies, at different times, and at great expense, and it is thought that a great improvement would be effected, as well for the convenience of the ratepayers as for efficiency and economy in the collection, if, in accordance with the suggestion of the Lord Advocate in Parliament, all these rates were collected on a uniform system.

The acting committee are accordingly to recommend, as a step in that direction, that the collection of the poor rates of this parish shall be placed in the hands of the collector of the municipal assessments, and they have ascertained that the town council is ready to assent to this arrangement on equitable terms, it being carefully provided that on both sides this arrangement be entirely tentative and experimental, so that, if not ascertained to be successful, it shall be open to make new arrangements.

It is understood, however, that strong efforts are being made throughout the parish by the friends of individual competitors for the office, and that proxies are being largely obtained, with the view of securing their election. The acting committee having made the recommendation above referred to, must leave it to the parish to say whether it shall be adopted or not. If you concur with them in opinion, you are requested to sign and return the enclosed proxy.

As it is very easy in a large constituency like that of St Cuthbert's Parochial Board, for one or two active individuals, at any time, to obtain a number of proxies, and overthrow the votes of any number who may be expected to attend the meetings of the board, it becomes a matter of great moment, for the proper management of the affairs of the parish, that the acting committee to which the board annually entrusts those affairs should be strengthened against such contingencies, and assuming that you are disposed to give a general support to the acting committee in their management of the affairs of the parish, the enclosed proxy has been made a general one, available until recalled by you.

I annex a copy of the report adopted by a large majority of the acting committee at a meeting held to-day.

I am, &c.

James Gardiner Baird,

Chairman of the Parochial Board.

RETURN of the EXPENSES of MANAGEMENT in the Parish of *St. Cuthbert*, for each of the Years 1849, 1859, and 1869.

1.—FOR YEAR 1849.

Salaries:	£.	s.	d.
1. General Management:			
Inspector	220	–	–
Sub-Inspector	168	6	8
Manager's Clerk	85	15	3
Assistant Clerk	35	–	–
Ditto - ditto	36	–	–
Heritor's Clerk	10	6	10
	555	8	9

2.—House Officials:	£.	s.	d.	
Governor	65	18	6	
Matron	70	–	–	
Chaplain	29	18	11	
Surgeon	33	–	–	
Teacher	68	2	6	
Keeper of Funeratory	22	3	6	
Tailor	21	18	–	
Sewing Mistress	24	6	8	
Barber	6	6	–	
				341 14 1

Expenses connected with Collection of Assessment:	£.	s.	d.	£.	s.	d.	
Allowance to Collector	388	16	4				
Ditto - Surveyor	151	1	11				
				539	18	3	
Sundry Payments by Collector				23	13	6	
Stationery, &c., for Collector and Surveyor				28	7	7	
Expenses of Executions for Recovery of Arrears				67	7	10	
							659 7 2

Miscellaneous Payments:	£.	s.	d.	
Advertising	28	3	2	
Printing	75	6	6	
Miscellaneous Payments	43	12	10	
Petty Charges and Postages	81	19	8	
Stationery	45	10	2	
Expense of Meetings	5	9	–	
Inspectors' Travelling Expenses	23	–	11	
Accountants' Fees	52	10	–	
Miscellaneous Writings	6	4	8	
				361 16 11

	£.	
		1,918 6 11

Appendix, No 5. RETURN of the Expenses of Management in the Parish of *St. Cuthbert*, &c.—*continued.*

2.—FOR YEAR 1859.

	£.	s.	d.	£.	s.	d.
Salaries:						
1. General Management:						
Inspector				334	3	4
Bookkeeper				121	13	4
Assistant ditto				65	–	–
Law Clerk				80	15	7
Clerk				85	–	–
Ditto				31	16	–
Three Assistant Inspectors at 90*l.* each, and one at 70*l.*				340	–	–
				1,058	8	3
2. House Officials:						
Governor	150	–	–			
Matron	85	–	–			
Chaplain	80	–	–			
Sewing Mistress	39	9	4			
Engine Keeper	66	5	–			
Shoemaker and Funerator	35	2	–			
Baker	7	13	4			
Male Lunatic Attendant	57	15	–			
Three Female ditto	92	7	6			
Gate Keeper and Tailor	46	16	–			
				660	8	2
Expenses connected with Collection of Assessment:						
Commission to Collector	491	8	5			
Stationery for ditto	10	–	2			
City Chamberlain, for making up Assessment Rolls	30	–	–			
Calculating, Extending, and Summing ditto	15	–	–			
Fees for Warrants	3	13	6			
Commission to Messenger-at-Arms for Recovering Arrears	49	9	–			
Printing Receipts and Notices	10	10	–			
Making up Assessment Roll effeiring to rural portion of the Parish.	33	17	2			
Office Rent to Collector	30	–	–			
				673	18	3
Miscellaneous Payments:						
Postages and Petty Charges	62	13	7			
Travelling Expenses:						
1. For General Purposes	30	8	–			
2. Assistant Inspector connected with children	34	–	10			
3. Other Expenses	38	3	1			
	102	11	11			
Advertising, Printing, Stationery, &c.	115	11	3			
Auditors' Fees	52	10	–			
Fees to Clerk to the Board	13	12	2			
Office Furnishings	10	17	10			
Office Gas	8	2	11			
Premium on Bond of Caution	5	12	6			
Medical Fees in case of Dairy Nuisance	7	7	–			
Agents' Fees in ditto	10	1	–			
	17	8	–			
				389	–	2
			£.	2,781	14	10

RETURN of the Expenses of Management of the Parish of *St. Cuthbert*, &c.—*continued.* Appendix, No. 5.

3.—FOR YEAR 1869.

Salaries:

1. General Management:

	£.	s.	d.
Inspector	455	4	2
Bookkeeper	160	–	–
Assistant Ditto	76	13	4
One Clerk	110	–	–
Ditto	103	6	8
Ditto	45	6	8
One Assistant Inspector	103	1	4
Ditto	93	19	8
Ditto	87	10	–
Ditto	76	13	5
Office-keeper, and Keeper of Clothing Stores	52	–	–
	1,363	15	3

2. House Officials:

	£.	s.	d.	
Governor	200	–	–	
Chaplain	100	–	–	
Matron	70	–	–	
Assistant Matron	16	–	–	
Teacher	21	6	8	
Engine Keeper	65	5	–	
Lunatic Attendant	35	–	–	
One Female Ditto	13	16	6	
Gardener	5	–	–	
Shoemaker and Funerator	26	5	–	
Barber	10	–	–	
Sewing Mistress	30	–	–	
Nurse	2	1	8	
Gatekeeper and Tailor	52	–	–	
				646 14 10

Expenses of Collection:

	£.	s.	d.		
Salary of Collector				470	– –
City Chamberlain for Rolls of Assessment				50	– –
Calculating, Summing, and Extending ditto				25	– –
Receipt Stamps used in Collection				11	4 4
Sheriff Clerk's Fees on Summary Warrants	1	15	1		
Commission to Messenger-at-Arms for recovering Arrears	45	1	11		
				46	17 –
					603 1 4

Miscellaneous Expenses:

	£.	s.	d.	
Auditors' Fees	52	10	–	
House Stationery	50	17	10½	
Advertising, Printing, &c.	158	7	6½	
Travelling Expenses	42	19	2	
Premium on two Bonds of Caution	10	–	–	
Postages and Petty Charges	132	15	4	
Expenses under Public Health Act	56	4	8	
				503 14 7
			£.	3,117 6 –

James Gardiner Baird,
Chairman St. Cuthbert's Parochial Board.

Appendix, No. 6.

PAPERS handed in by Captain *James Young*, 18 March 1870.

AYRSHIRE CONSTABULARY.—Cumnock Division.—Cumnock Station.

RETURN of all Vagrants, Tramps, Gipsies, Tinkers, and Unlicensed Hawkers, Found during the Week ending Saturday, 12th March 1870.

No.	Name.	Age.	Native Place.	Occupation.		Where last from.	Where going to.	When and Where Found.		How Disposed of.
				Professed.	Apparent.			Date and Hour.	Place.	
1	John Bennet	23	Ireland	Vagrant	Vagrant	New Cumnock	Mauchline	7th; 8.30 p.m.	Common lodging house	Ordered him to leave the town.
2	Elizabeth Paterson	21	Ireland	Wife of No. 1	—	—	—	—	—	—
3	Mary Bennet	1	Scotland	Daughter of No. 1	—	—	—	—	—	—
4	James Campbell	30	Scotland	Showman	Showman	Mauchline	New Cumnock	—	—	Questioned, searched, and left.
5	Jane Wilson	30	—	Wife of No. 4	Vagrant	—	—	—	—	—
6	Andrew Douglas	28	—	Petty hawker	Hawker	Kilmarnock	Glasgow	—	—	Questioned and left.
7	James Milan	17	Ireland	Labourer	Vagrant	Muirkirk	Remain	— 9 p.m.	—	Searched and ordered to leave the town.
8	Andrew Polson	33	England	Shoemaker	—	Mauchline	New Cumnock	—	—	—
9	Mary Baird	34	Scotland	Wife of No. 8	—	—	—	—	—	—
10	Thomas Galy	18	—	Shoemaker	Vagrant	Muirkirk	Dumfries	8th; 9 p.m.	—	Questioned and left.
11	James Gillespie	30	Ireland	Petty hawker	—	—	Kilmarnock	—	—	—
12	George Mills	22	Scotland	—	—	Dalmellington	—	—	—	—
13	John Cherry	42	—	Showman	Tramp	Kilmarnock	Kilmarnock	9th; 9.30 p.m.	—	Ordered him to leave the town.
14	James McDonald	38	Ireland	Labourer	Vagrant	New Cumnock	—	—	—	—
15	James Robertson	30	England	Groom	—	Catrine	Ochiltree	10th; 11 p.m.	—	Searched them, and ordered them to leave the [town.
16	Hugh Wilson	20	Ireland	Cattle drover	—	Muirkirk	Ayr	—	—	—
17	George Lauchlan	20	—	Labourer	Tramp	Douglas	Ayr	11th; 9 p.m.	—	Questioned and left.
18	Francis Paton	74	England	Gardener	Vagrant	Sanquhar	Kilmarnock	—	—	Cautioned against begging.
19	George McGregor	22	Ireland	Labourer	—	Sanquhar	Glasgow	—	—	—
20	William Jones	65	England	Street singer	—	Muirkirk	Kilmarnock	—	—	—
21	Elizabeth Smith	68	Scotland	Wife of No. 20	—	—	—	—	—	—
22	Hugh Morgan	78	Ireland	Vagrant	—	Catrine	New Cumnock	—	—	—
23	John Mathieson	26	Scotland	Labourer	Tramp	Ayr	To remain	12th; 9 p.m.	—	Questioned and left.
24	George Thomson	42	—	Labourer	—	Dalmellington	Ayr	—	—	—
25	James Rourke	30	Ireland	—	—	Douglas	—	—	—	—
26	Robert Alcorn	36	England	Street fiddler	Vagrant	New Cumnock	Catrine	— 9.30 p.m.	—	Ordered to leave the town.
27	Margaret Kerr	38	Scotland	Wife of No. 26	—	—	—	—	—	—
28	Francis Casey	50	Ireland	Hawker	—	—	Muirkirk	—	—	—
29	Patrick M'Mahon	45	—	Street singer	—	Catrine	Ochiltree	—	—	—
30	Daniel Marshal	21	Scotland	Petty hawker	Tramp	Muirkirk	Kilmarnock	—	—	Questioned, searched, and left.
31	Maryann Wilson	19	—	Wife of No. 30	—	—	—	—	—	—
32	Henerita Develin	60	Ireland	Vagrant	Vagrant	New Cumnock	Glasgow	—	—	Cautioned against begging.
33	John Reid	64	Scotland	Vagrant	Vagrant	Ochiltree	New Cumnock	11th; 4 p.m.	Cumnock streets	Searched and ordered them to leave the town.
34	Archibald M'Innes	57	Ireland	Vagrant	Vagrant	Mauchline	Ochiltree	—	—	—
35	Donald Swan	60	Ireland	Vagrant	Vagrant	Sanquhar	Muirkirk	12th; 5 p.m.	Cumnock streets	Ordered them to leave the town immediately.
36	Sarah Brodley	58	Ireland	Wife of No. 35	—	—	—	—	—	—

Abstract of Return.

	Males.	Females.	Total.
Adults	27	8	35
Children (Males under 14; Females under 12.)	—	1	1
Total	27	9	36

John M'Connochie, Police Constable, No. 36.

James Dempster, Police Constable, No. 37.

Examined,
D. Prorries, Superintendent.

LETTER from Captain *James Young* to *N. C. Campbell*, Esq., Sheriff of *Ayrshire, Edinburgh.*

Chief Constable's Office,
Ayr, 28 January 1870.

Sir,

TRUST that it may not be deemed out of place
e to bring specially under your notice the
ect of vagrancy, an unchecked and increasing
seriously affecting the state of crime, and in
y respects hurtful and dangerous to society.
hope in venturing to write to you on this sub-
is that you may, if it should seem to you
dient, be pleased to urge it upon the con-
ration of the chief representatives of Her
esty's Government in Scotland, as one in
ion to which legislation is greatly required. I
onvinced that the subject, in its bearing upon
e, cannot have escaped your observation; in-
I have so often referred to it in my periodical
ts that I fear I may seem persistent in now
ging it more directly before you; but my
se is that I find it difficult to refrain from
efforts as are within my power to attract at-
on, in any way likely to be effective, to the
ence of an evil organisation which is spread-
vice, misery, and crime over Scotland, and, I
ve, nowhere more than in Ayrshire.

referring to my printed returns for the year
ng 29th September 1869, you will find that
county constabulary entered in their weekly
ns, nominally and descriptively, no fewer than
52 persons of the vagrant class; that is,
dicants and tramps, as having been found by
within this county during that year. That
ber includes about 500 children, and in stating
uggest a deduction of about one-half on ac-
t of the probable repetition of individual
s in different returns; although these, so far
ey can be discovered, are struck off in the
al enumeration. It ought, however, to be
in mind that, notwithstanding the utmost
ance of the police, some vagrants wholly es-
their notice; and on the whole it may safely
lculated that, during last year, Ayrshire was
d and traversed by about 9,000 adult va-
s. The return for last year shows an increase
oss of more than 2,000 since the previous
and above 4,500 within the last three years.
y add, trusting that it will give some weight
y representation of this subject, that it appears
the annual reports of the inspector of consta-
y, that vagrants, as enumerated in the police
ns, are and have been for the last 10 years
more numerous in Ayrshire than in any other
ty in Scotland.

e foregoing statistics are at the least an index
e prevalence of vagrancy, and I shall now
vour to show how far, according to my own
ience and observation, and the special reports
ustworthy police officers of very long experi-
in this county, these multitudes of vagrants
e classified. It is found that three principal
s are, in their character and movements,
ly recognised by the police. These are (1st)
es of Ayrshire, whose wanderings are confined
st entirely to the county. (2nd.) Vagrants
England and the border counties of Scotland,
pass northward in spring and summer, and
ward in autumn and early winter; and others
ging to the north east of Scotland, who move
ward and westward, and return at these sea-
(3rd.) Irish vagrants, who, landing princi-
at Ardrossan and Greenock, pass into
hire. Some of them are known to confine
selves to this county, while others pass
gh and out of it in every direction. They
r to find a winter refuge chiefly in large
towns in Scotland; but some of them return to Ireland late in autumn.

A further reference to the experience of the police with respect to the character and habits of the vagrant class in general will expose the worst aspect of the evil which I am endeavouring to exhibit. I carefully guard against the slightest exaggeration when I affirm that only a very small proportion are in any sense, deserving persons. It is true that at all times some are to be seen, who are undoubtedly honest and industrious persons, in a destitute state, travelling with their dependents in search of work. Their number visibly fluctuates according to the state of trade. The great majority of vagrants however, it would scarcely be credited how few in reality are the exceptions, are persons of worthless character and dissolute habits, living by habitual mendicancy, imposture, and every variety of petty knavery; while some pursue occupations, more or less lawful, which are in many instances merely a screen for the worst practices of vagabonds. These, and such like, are the evident and scarcely concealed pursuits of vagrants; but the greater number of the petty thefts in rural districts are also traceable to them; and there is a still greater danger to society in the fact that there are amongst them many habitual and hardened criminals, who are, as vagrants, subject to no repressive law beyond the bounds of burghs; but who are only too likely to become chargeable with heinous crimes, for which the evil associations of vagrancy and their unrestrained movements at once strengthen the criminal disposition and furnish the opportunity. The country is, in truth, infested by a swarm of the class whose character and habits I have thus endeavoured to describe, and whose movements and devices are systematic and nefarious to an extent which is little known to the community. The police, in the discharge of their duties of visitation and observation, see them congregated at night in the low lodging-houses of our villages and towns, spending in shameless indulgence and drunkenness the gains of the day, during which they have been the pest of wide districts, and a terror to ill-protected people in isolated houses, and to the weak and credulous, especially amongst working people. Many of them are strong and violent, the men masterful beggars, or even desperate criminals; the women adding prostitution to crime; the relations between the sexes grossly immoral; and their progeny being reared in misery, and trained to vice and crime.

I would respectfully submit that these great and increasing evils are capable of being at least materially lessened by the enactment of a law against mendicant, habitual, and knavish vagrancy. The English Vagrancy Act contains provisions which would, if adapted to Scottish law and practice, enable the police to restrain or suppress the worst and most dangerous characteristics of vagrancy, as at present existing in Scotland. I make allusion to that Act with the advantage of my experience as deputy chief constable of Essex, and I thus know that, while the evil practices of vagrants were powerfully restrained, the law was never enforced to the injury of the honest wandering poor. I am aware that there has recently been an increase of vagrancy in England, and that there is a growing conviction that the Vagrancy Act (5 Geo. 4, c. 83) is inadequate to check the evil; but I bear in mind that there is considerable difference of practice in different parts of England, as to the lax or stringent enforcement of the law, and

Appendix, No. 6

and also as to the administration of casual relief, through the police and otherwise. Even were it certain that the English Act, properly enforced, had failed to check the increase of vagrancy, it could only render the more apparent the urgent requirement of an effective law for Scotland. But, apart from the example of England, we have in operation in our own cities and towns, under their local police Acts, or in the General Police and Improvement Acts (13 & 14 Vict. c. 33, and 25 & 26 Vict. c. 101), enactments against mendicancy, imposture, and many of the devices and evil practices of vagrants, which would, if extended to counties, go far to supply the existing want.

I trust that I have, at all events, rendered it evident that there is an evil and a danger in the fact that the habitual "tramp," idle, undeserving, and probably evil disposed, or possibly a daring criminal, roaming from England, as many do, or out of our own towns, as is more common, escapes from enactments against begging, deceitful devices, indecency of various kinds, public prostitution, lurking upon premises for unlawful purposes, the possession of housebreaking instruments, being found under suspicious circumstances, or being unable to give a good account of himself or herself; and finds throughout our counties an open field for these and many other evil practices, not punishable as crime under the common law. The social evils which are spread by unchecked vagrancy are so numerous, and they press themselves so frequently upon my notice, that I might occupy much time in endeavouring to describe them; but I refrain from this, trusting that I have shown the existence of a mischievous organisation with sufficient clearness to suggest much that might have been detailed. I take leave to remark, however, in regard to the connection between vagrancy and crime, that there are continually under the observation of the police instances of a vagrant's progress in the practice of such habits, and amongst such associations as I have mentioned, until he at length commits a crime, more or less heinous, for which, as it may thus be seen, the opportunities might be greatly lessened by a Vagrancy Act; and it seems to me that the habitual experience of the police in this respect is strikingly corroborated by circumstances recently made public in relation to the murder of a toll-keeper at Blackhill (Braco) in Perthshire last month. That crime appears to have been committed by a habitual "tramp," evidently of previous bad character, who had been imprisoned at Alloa for one of the disgusting acts that render vagrants a nuisance to the public; punishable, however, in this instance as well under the Common Law as under the Police of Towns Acts. Immediately on his liberation at Alloa, this evil-disposed vagrant resumes his wanderings. Whether he was a beggar, or what his ordinary practices may have been, I do not know; but it is evident, at all events, that he was, in the words of the English Vagrancy Act, a person wandering "abroad and not giving a good account of himself." In England, therefore, any constable would have had power to restrain that man's movements; while in Scotland he, as a mere vagrant, passes without any legal or effective restraint, and within two days his criminal inclination finds its opportunity. It is true that no Vagrancy Act, however stringent, could be an absolute safeguard against the like occurrence; but it is evident that the operation of such an Act would subject vagrancy to checks of great efficacy for the prevention of crime.

I shall only add that I am aware, from much communication on this subject during the last 12 years, that an obstacle to a repressive Vagrancy Act is found in the absence of a legal provision for the relief of the able-bodied poor in Scotland, and in the apprehended risk of a consequent hardship to honestly destitute persons travelling through the country. I do not underrate the difficulty, nor do I forget that in England the restrictions upon vagrancy in its evil forms operate along with a provision, under various systems, for the relief of the wandering poor. It is probably not sufficient to advert to the fact that no practical difficulty is, on that account, experienced in our own cities and towns, in the enforcement of the vagrancy clauses of their Police Acts. Apparently something more than the existing provision for casual relief would be necessary, in connection with a general Vagrancy Act, as a safeguard for the honestly destitute; but I think it would be found that such a relaxation of the existing law as to able-bodied relief, as might be requisite to provide for the sustenance of wayfarers of that character, would be of little consequence when compared with the value of an effective check upon vagrancy as at present existing. Great care and discrimination would certainly be required in the administration of such relief. Even the existing provision for the casual relief of those who are not able-bodied is liable to be abused. Clamorous, violent, and drunken females often obtain relief almost by intimidation, and vagrants of both sexes obtain it still more frequently by false pretences; while it is a fact within the knowledge of the police that in many cases the relief given to women in the form of money, or in orders for food and lodgings in a common lodging-house, is in reality taken advantage of by strong, idle, and vicious men, their companions, who systematically send these women to apply for relief while they remain at hand, but out of the sight of the inspector of poor. The regulation of exceptional relief in connection with the operation of a Vagrancy Act is, of course, a matter of detail; and I would only suggest that a system might, without much difficulty, be devised, whereby deserving persons travelling in poverty should obtain, at the places where they are known and from which they go, certificates to be produced in applying for casual relief upon their route. I do not profess, however, to exhaust this important subject, or to sketch a remedial measure. Should you see enough in what I have stated to lead you to take any step that may bring the subject effectively under consideration, my object in venturing to trouble you with this communication will be gained.

I enclose a few of the latest weekly returns of vagrancy that have reached my office, as an illustration of the system by which vagrants are at least kept under the observation of the police in this county, and of the careful record upon which my calculations are founded. These returns will also, I think, give a clear representation of the actual swarms found in various parts of the county within a week. The form of return is my own, and I do not know in what forms the returns in other counties are kept. I understand that in some small counties vagrants are systematically passed through and out of their bounds by the police; but such an expedient, even if lawful, is not practicable in this county, and cannot qualify my representation that the police in the counties of Scotland are utterly without legal power capable of enforcement against vagrancy.

I have, &c.

(signed) *J. Young,*

Chief Constable of Ayrshire.

Appendix, No. 7.

PAPERS handed in by Mr. *Alexander Greig*, 18 March 1870.

Appendix, No. 7.

COMPARATIVE EXPENDITURE for POOR in *Old Deer* and *New Deer* since the passing of the Act.

STATE as to Number of POOR, and EXPENDITURE for the same, in *New Deer* and in *Old Deer* during the following Years.

NEW DEER.			OLD DEER.		
Years.	Paupers.	Total Expenditure.	Years.	Number of Poor.	Total Expenditure.
		£.			£.
1791 - - -	55	61			
1800 - - -	59	76			
1810 - - -	45	62			
1820 - - -	43	63			
1830 - - -	66	80			
1835 - - -	76	154			
1840 - - -	66	172			
1844 - - -	88	220	1844 - - -	131	221
1845 - - -	82	231	1845 - - -	199	307
1850 - - -	116	429	1850 - - -	189	580
1855 - - -	116	439	1855 - - -	193	1,146
1860 - - -	84	427	1860 - - -	219	1,563
1865 - - -	85	561	1865 - - -	233	1,815
1869 - - -	86	630	1869 - - -	236	1,922

ATEMENT as to the POPULATION, VALUATION, Number of PAUPERS, and EXPENDITURE for RELIEF and MANAGEMENT, for the Parishes of *Aberdeenshire*.

	NAME OF PARISH.	Population, 1861.	Valuation, 1867–68.	Number of Paupers on the Roll.		Expenditure for Relief and Management.		Per-centage of Expenditure on Valuation, 1867–68.
				1 Feb. 1845.	1867–68.	1844.	1867–68.	
			£.			£.	£.	£. s.
1	Aboyne - - - - -	1,160	6,273	25	45	45	489	7 16
2	Auchindoir - - - -	1,593	5,961	20	41	76	343	5 15
3	Alford - - - - -	1,264	6,838	12	21	62	266	3 18
4	Aberdow* - - - -	1,997	7,117	47	57	66	452	6 7
5	Auchterless - - - -	2,055	12,255	26	59	107	600	4 18
6	Bourtie* - - - -	547	4,898	6	10	32	51	1 1
7	Belhelvie - - - -	1,807	11,584	33	63	89	463	4 –
8	Birse - - - - -	1,284	6,056	54	49	114	353	5 16
9	Chapel of Garioch - -	2,023	12,113	72	64	143	598	4 17
10	Crimond - - - -	892	5,478	17	21	46	200	3 13
11	Cruden - - -	2,743	13,432	58	86	119	814	6 1
12	Clatt - - - - -	511	3,726	8	13	32	156	4 4

* Those Parishes marked with an asterisk are still unassessed.

STATEMENT as to the Population, Valuation, Number of Paupers, &c., for the Parishes of *Aberdeenshire—continued.*

	Name of Parish.	Population, 1861.	Valuation, 1867-68.	Number of Paupers on the Roll.		Expenditure for Relief and Mangement.		Per-centage of Expenditure on Valuation 1867-68.
				1 Feb. 1845.	1867-68.	1844.	1867-68.	
			£			£.	£.	£. s.
13	Cluny	1,254	6,622	10	37	42	325	4 18
14	Coldstone	932	4,748	20	26	34	255	5 8
15	Coull	792	3,540	16	15	26	156	4 8
16	Crathie and Bremar	1,574	10,193	65	56	103	487	4 15
17	Culsalmond	1,165	6,215	17	25	59	228	3 13
18	Dyce	585	3,904	14	14	54	176	4 10
19	Daviot*	614	4,624	11	19	48	164	3 11
20	Drumblade	926	7,637	12	24	60	253	3 6
21	Drumoak*	996	9,698	14	22	56	183	5 -
22	Ellon	3,913	18,224	54	107	211	934	5 2
23	Echt*	1,287	7,192	29	28	71	371	5 3
24	Fintray	1,003	7,039	30	37	86	300	4 5
25	Forgue	2,686	13,202	78	125	288	987	7 10
26	Foveran	1,891	10,535	31	64	90	660	9 5
27	Fraserburgh	4,511	15,189	84	199	216	1,445	9 10
28	Fyvie	4,344	19,311	88	139	189	1,299	6 14
29	Glenbucket	552	1,330	17	11	22	147	11 1
30	Glenmuick	1,668	9,598	78	88	126	867	9 -
31	Huntly	4,329	12,768	141	168	288	1,395	10 18
32	Insch	1,565	7,819	30	45	62	383	4 18
33	King Edward	2,843	12,235	46	118	87	859	7 -
34	Keig	811	3,614	10	18	37	127	3 10
35	Keithhall*	933	6,218	19	28	92	155	2 10
36	Kemnay	382	3,248	29	14	59	121	3 14
37	Killdrummu*	590	3,740	16	14	40	134	3 12
38	Kintore	1,895	6,120	44	55	138	617	10 -
39	Kincardine O'Neil	2,186	10,685	39	86	95	597	5 12
40	Kinnellar	691	4,842	15	25	37	239	4 19
41	Kinnethmont	1,187	5,350	24	44	77	423	8 -
42	Logu Buchan	762	5,521	17	14	63	157	2 16
43	Lonmay	2,142	9,364	48	56	96	526	5 19
44	Lochell Cushnie*	1,173	6,337	24	22	53	188	2 19
45	Leslie	577	2,836	8	14	26	142	5 -
46	Longside	3,088	14,008	75	141	185	1,089	7 15
47	Lumphanan	1,251	4,796	18	19	59	170	3 11
48	Methlic	2,157	8,000	46	57	78	513	6 [illegible]
49	Meldrum	2,343	10,711	35	57	145	562	5 [illegible]
50	Midmar	1,091	6,287	20	30	41	307	4 19
51	Monymusk	988	6,217	23	25	76	262	4 [illegible]
52	Monquhittor	2,580	9,568	46	86	148	670	7 [illegible]
53	New Deer*	4,385	18,615	88	86	220	588	3 [illegible]
54	Newhills	3,463	17,664	36	138	123	1,150	4 [illegible]
55	New Machar	1,511	6,683	30	48	76	508	7 11
56	Old Deer	5,174	23,208	131	234	221	1,881	8 [illegible]
57	Oyne	1,127	5,839	13	34	39	296	5 [illegible]
58	Premnay	916	4,237	22	35	69	292	6 11
59	Peterculter	1,410	9,016	24	28	76	305	3 [illegible]
60	Peterhead	9,796	29,565	300	417	1,063	3,087	10 [illegible]
61	Pitsligo	1,890	6,263	43	58	94	485	7 11
62	Rayne*	1,540	8,138	34	19	76	166	2 [illegible]
63	Rathen	2,554	9,202	66	72	85	635	6 11
64	Rhynie	1,061	4,194	11	34	36	312	7 [illegible]
65	Skene	1,831	9,887	46	55	177	434	4 [illegible]
66	Slains	1,266	6,342	34	36	53	269	8 11
67	Strichen	2,472	8,983	62	112	110	781	8 11
68	Strathdon	1,459	6,438	8	53	71	407	6 [illegible]
69	Tarland	1,246	5,701	16	27	18	291	5 [illegible]
70	Tough	874	3,847	19	14	36	123	3 [illegible]
71	Towie	839	4,742	14	17	29	164	3 [illegible]
72	Tullynessle	957	5,151	8	25	45	308	6 [illegible]
73	Tarves	2,509	11,387	39	71	92	587	5 [illegible]
74	Turriff	3,693	17,579	74	115	224	1,221	7 [illegible]
75	Tyrie	3,043	7,624	79	111	170	1,042	13 [illegible]
76	Udny	1,668	12,482	No Return	29	No Return	440	3 [illegible]
				3,016	4,569	7,897	39,430	

* Those Parishes marked with an Asterisk are still unassessed.

The average over the county is 5 *l.* 10 *s.* per cent. on valuation. The average of the 10 unassessed Parishes is 3 *l.* [illegible] per cent. The average over Scotland is 5 *l.* 14 *s.* $2\frac{3}{4}$ *d.*

Appendix, No. 8.

PAPER handed in by Captain *James Young*, 22 March 1870.

SUGGESTIONS as to the Provisions requisite in an Enactment for the Punishment of Idle and Disorderly Persons, Rogues, Vagabonds, and other Vagrants in *Scotland*. Appendix, No. 8.

1. *To be deemed Idle and Disorderly Persons.*

EVERY person found begging, or placing himself in any public place, street, road, court, close, passage, or thoroughfare to beg or gather alms, or causing or procuring any child or children so to do, or exposing any child of tender age to the inclemency of the weather, or exposing wounds or deformities for the purpose of gathering alms. Every person going about as a gatherer or collector of alms, or endeavouring to procure charitable contributions of any nature or kind under any false or fraudulent pretence. Every person lodging in any house, barn, stable, shed, loft, granary, outhouse, garden, stackyard, court, close, or enclosed place without the consent and permission of the owner or legal occupier of such premises, or wandering abroad and lodging in any deserted or unoccupied building, or in the open air, or under a tent, or in any cart or waggon, or otherwise conducting himself as a vagrant, having no visible means of subsistence, and not giving a good account of himself. Every common prostitute or night walker who in any street, road, thoroughfare, or place of public resort, loiters or importunes any passenger for the purposes of prostitution, or who behaves in a riotous or indecent manner. Every petty chapman, pedlar, or hawker wandering abroad and trading without being duly licensed or otherwise authorised by law.

2. *To be deemed Rogues and Vagabonds.*

Every person committing any of the offences hereinbefore mentioned, after having been convicted as an idle and disorderly person. Every person pretending or professing to tell fortunes, or using any subtle craft, means or device to deceive or impose upon any person; every person playing or betting by way of wagering or gaming on any street, road, thoroughfare, or other open and public place, or in any place to which the public have or are permitted to have access, at or with any table or instrument of gaming, or any coin, card, token or other article used as an instrument or means of such wagering or gaming at any game or pretended game of chance, or who shall induce or entice any person to play at any such game or pretended game, or who by any fraudulent art or device shall cozen and cheat, or attempt to cozen and cheat, any person. Every person being found in or upon any dwelling house, warehouse, coach-house, stable or outhouse, or in any building or part of a building, or other enclosed space, for any unlawful purpose. Every person who, after having been convicted of vagrancy or of housebreaking or theft, is found in possession of any picklock key, crow, jack, bit, or other implement usually employed in housebreaking, or frequenting any river, canal or navigable stream, dock, basin or harbour, or any quay, wharf, or warehouse near or adjoining thereto, or any street, road or thoroughfare leading thereto, or any place of public resort with intent to commit a crime. Every person who, although not previously so convicted, is found in possession of any such implement with intent feloniously to break into any dwelling house, warehouse, coach-house, stable or outhouse, or being armed with any gun, pistol, hanger, cutlass, bludgeon or other offensive or lethal weapon, or having upon him any instrument with intent to commit any crime. Every person who is found in possession of any property suspected to have been stolen, without being able to give a satisfactory account of his possession thereof. Every person who wilfully and indecently exposes his person. Every person who publicly offers for sale, or exhibits to public view any profane, indecent or obscene book, paper, print, drawing, painting, or representation. Every person apprehended as an idle and disorderly person, and violently resisting any constable so apprehending him, and being subsequently convicted of the offence for which he shall have been so apprehended. Every person deserting his wife, or his or her children, whereby she or they or any of them shall become chargeable to any parish or combination.

3.—*Incidental Subjects requiring Consideration.*

The parents of children found begging, or sent or suffered to go out for that purpose, or other relations to whose control they are subject, or by whom they have been so sent or suffered to go out, and also any other persons by whom such children have been so sent out, should be rendered liable to punishment.

Every picklock key, crow, jack, bit, and other implements usually employed in housebreaking, and every gun, pistol, hanger, cutlass, bludgeon or other offensive or lethal weapon found in the unlawful possession of any person in the circumstances before described, to become, by the conviction of the offender, forfeited to the Crown.

Appendix, No. 8.

Every person convicted of obtaining money by any fraudulent art or device, or by any game or pretended game of chance or hazard, to be liable, in addition to any other punishment, to repay any money, or restore any property, which he may have obtained by means of any such offence.

Persons harbouring idle and disorderly persons, or rogues and vagabonds, to be punishable.

Offenders to be apprehended by any constable or police officer, without warrant; or, in the absence of any constable or police officer, by any person whomsoever, to be by him delivered to a constable as soon as practicable, with power of detention in a police office or station house, or other convenient place, not longer than one day before being brought before a magistrate.

Magistrates to have power, in disposing of any person charged with begging or vagrancy, instead of convicting him thereof, to cause and direct him to be handed over to the inspector of poor of the parish within which he shall have been found, in order to the investigation of his claim as a pauper.

The children of persons convicted of any offence hereinbefore described, whether such persons be their parents or those to whom they are subject, if under 14 years of age, and having no visible means of subsistence, to be subject to the provisions of "The Industrial Schools Act, 1861."

General Remarks.

The foregoing suggestions are founded wholly upon existing enactments, chiefly the English Vagrancy Act and Amendment, and "The General Police and Improvement (Scotland) Act, 1862." The suggested provisions do not, in many cases, go to the extent of the corresponding provisions in these Acts, and in no case do they go further. In the endeavour to describe the offences specified, the terms used have, in some instances, been taken from various Acts.

Some clauses in the English Vagrancy Act, for the protection of persons entitled to relief, and for enabling poor persons to obtain permission from a specified authority to seek relief, have not been embodied in these suggestions, as being inapplicable, unless it were found expedient to constitute some limited claim to casual relief, beyond the scope of the existing Poor Law, under a Vagrancy Act.

The designations "idle and disorderly persons," and "rogues and vagabonds," taken from the English Vagrancy Act, have been used chiefly for the convenient classification of offences in these suggestions. The further English term "incorrigible rogue" is omitted. It may be a question whether these terms should be introduced into Scotland, or whether the same end might not be better gained by simply attaching different penalties to the different classes of offences, with additional penalties on proof of previous conviction.

The occupation and habits of the persons whose transactions are placed under restrictions by the English Acts relating to "dealers in old metals," and "marine store dealers," and by the Merchant Shipping Acts, are so intimately connected with *theftuous* vagrancy in Scotland, that it is greatly to be desired that, concurrently with the enactment of a Vagrancy Law, their trade should be subjected to regulation and restriction. But the evil wrought by common brokers, and the keepers of "wee pawns," in the absence of a restrictive law in counties, has been often exposed, apart from its connection with vagrancy, and it seems, on the whole, inexpedient to suggest that they should be classed as vagrants, although an enactment relative to them is urgently needed.

Submitted to W. C. Campbell, Esq., Sheriff of Ayrshire, by

J. Young,
Chief Constable of Ayrshire.

Chief Constable's Office, Ayr,
7 February 1870.

Appendix, No. 9.

PAPER handed in by Mr. *T. Blackstock*, 22 March 1870.

STATISTICS of BLIND PERSONS in *Glasgow* and Neighbourhood visited by the Glasgow Mission to the Out-Door Blind.

Appendix, No. 9.

I.—CHANGES DURING 1869.

	Total.	Males.	Females.
As at 1st January 1869	390	200	190
Discovered during Year	68	40	28
	458	240	218
Died during Year	32	15	17
Left „	22 } 58	15 } 32	7 } 26
Can see „	4	2	2
	400	208	192

		During the Last Year.			
		Discovered.	Died.	Left.	Can See.
In Glasgow, as above	400	68	32	22	4
„ Ayrshire	182	33	22	6	2
„ Greenock and Port-Glasgow	46	7	2	3	—
TOTAL NUMBERS	628	108	56	31	6

II.—As to READING, &c., at 1st JANUARY 1870.

	Total.	Readers.				Church.		Work.		Condition.		
		Good.	Indifferent.	Beginners.	Not.	Attending.	Not.	Able.	Not.	Single.	Married.	Widowed.
MALES:												
Under 7 years of age	2	–	–	1	1	–	2	–	2	–	–	–
7 years and under 15	21	8	5	2	6	10	11	3	18	–	–	–
15 „ „ 30	38	15	5	7	11	22	16	34	4	30	8	–
30 „ „ 70	131	39	25	6	61	73	58	97	34	22	89	20
70 „ and above	16	4	–	2	10	10	6	3	13	1	9	6
	208	66	35	18	89	115	93	137	71	53	106	26
										185		
FEMALES:												
Under 7 years of age	2	–	–	–	2	–	2	–	2	–	–	–
7 years and under 15	7	1	2	–	4	–	7	2	5	–	–	–
15 „ „ 30	25	8	9	3	5	16	9	23	2	21	1	–
30 „ „ 70	121	36	16	10	59	75	46	75	46	40	35	46
70 „ and above	37	–	–	–	37	17	20	7	30	7	2	28
	192	45	27	13	107	108	84	107	85	71	38	74
	400	111	62	31	196	223	177	244	156	183		

Appendix, No. 9.

III.—When the Different Classes Lost their Sight.

At present ages.	Total.	Born Blind.	Under 7 Years.	7 Years and under 15.	15 Years and under 30.	30 Years and under 70.	70 Years and Above.
Males.							
Under 7 years	2	–	2	–	–	–	–
7 and under 15 ditto	21	2	13	6	–	–	–
15 and under 30 ditto	38	2	9	15	12	–	–
30 and under 70 ditto	131	2	8	7	33	81	–
70 and above	16	–	–	–	1	9	6
	208	6	32	28	46	90	6
Females.							
Under 7 years	2	–	2	–	–	–	–
7 and under 15 ditto	7	1	3	3	–	–	–
15 and under 30 ditto	25	1	9	7	8	–	–
30 and under 70 ditto	121	2	9	11	18	81	–
70 and above	37	–	–	1	–	19	17
	192	4	23	22	26	100	17
	400	10	55	50	72	190	23

IV.—Leading Feature of each Blind Person as to Occupation or Position.

Occupation.	Males.	Females.	Occupation.	Males.	Females.
I.—As to Occupation:—			Brought forward	109	92
Working to the Asylum	20	1	At House Work	–	8
Musicians	19	–	House Servants	–	2
Commission Agents	3	–	Nurses	–	2
Teachers	2	–	House Factor	–	1
Tea Dealers	10	–	Keeping Mangle	–	1
Contractor	1	–	Selling Fruit	–	1
Bakers	2	–	Making Fancy Boxes	–	1
Shopkeepers	5	–	Binding Shoes	–	1
Driving Wheels	4	–			
Spinning Oakum	6	–		109	109
Spinning Hay Ropes	1	–			
Sewing Sacks	2	–			
Labourers	3	–			
Selling Newspapers	2	–	**II.—As to Position, not being occupied at Work:—**		
Selling Smallwares	6	1			
Selling Milk	2	–			
Selling Tobacco Pipes	1	–	Day Scholars	13	2
Reading on Street	3	1	At School with Seeing Children	2	–
Making Top Whips	1	–	Children, mostly young	7	7
Master Sweep	1	–	Having some Private Means	6	5
Keeping Furnace	1	–	Supported by Families	10	8
Cleaning Windows	1	–	Pensioners	4	2
Message Boy	1	–	Unemployed, but Able	21	–
Winding	3	4	Infirm	25	53
Picking Coops	1	5	Weakminded	7	–
Knitting	1	44	Beggars	4	6
House Keeping	4	33			
Keeping Lodgers	3	3		99	83
Carried forward	109	92		208	192

15 of the above men employed at public works.

Appendix, No. 10.

PAPERS handed in by Mr. *J. B. Risk*, 25 March 1870. Appendix, No. 10.

RETURN of the Number of REGISTERED and CASUAL POOR, including their Dependants, chargeable to the Parish of *Dumbarton*, with the Amount Expended on them from 1859 to 1869, both Years inclusive, including Amount for Management, Number of Ratepayers, and Number Born in *Ireland*.

Year.	Registered Poor.			Casual Poor.			Total of both.	Cost of Registered Poor.	Cost of Casual Poor.	Cost of Management.*	Number of Ratepayers.	Number of Registered and Casual Poor Born in Ireland.
	Adults.	Dependants.	Total.	Adults.	Dependants.	Total.		£.	£.	£.		
1859 -	120	48	168	73	60	133	301	576	41	163	987	–
1860 -	133	71	204	73	70	143	347	685	32	164	942	–
1861 -	138	70	208	87	120	207	415	660	67	168	935	–
1862 -	131	76	207	75	91	166	373	853	82	169	1,037	–
1863 -	140	81	221	120	145	265	486	687	151	170	1,049	–
1864 -	136	81	217	112	159	271	488	904	97	198	1,110	97
1865 -	157	109	266	128	141	269	535	948	157	181	1,183	152
1866 -	151	117	268	114	147	261	529	869	140	201	1,286	154
1867 -	161	138	299	115	138	253	552	875	104	287	1,379	173
1868 -	156	175	331	125	175	300	631	1,041	149	388	1,416	198
1869 -	156	138	294	80	110	190	484	966	108	262	1,674	187
1870 -	–	–	–	–	–	–	–	–	–	–	1,869	–

TOTAL NUMBER of REGISTERED and CASUAL POOR, including their Dependants, with the Amount Expended on them, and Cost of Management, in the County of *Dumbarton* from 1859 to 1869, both Years inclusive.

Year.	Number of Registered Poor.	Number of Casual Poor.	Total Number of both.	Cost of Registered Poor.	Cost of Casual Poor.	Cost of Management.	Number of Registered and Casual Poor Born in Ireland.
				£.	£.	£.	
1859 -	1,948	1,207	3,155	7,428	418	949	—
1860 -	1,877	1,391	3,268	7,580	438	958	—
1861 -	2,039	1,292	3,331	7,488	461	1,015	—
1862 -	2,165	1,505	3,670	7,743	565	1,040	—
1863 -	2,602	1,961	4,563	8,078	722	1,089	—
1864 -	2,514	1,671	4,185	9,338	607	1,194	769
1865 -	2,411	1,498	3,909	9,548	757	1,164	1,003
1866 -	2,402	1,305	3,707	9,857	657	1,280	828
1867 -	2,382	1,506	3,888	9,207	633	1,773	1,084
1868 -	2,569	2,068	4,637	9,915	791	2,070	1,232
1869 -	2,690	1,985	4,675	9,953	772	1,679	1,193

* Management comprehends management and collectors' salaries, printing, stationery, books, remittances, office rent and taxes, travelling expenses, interest on borrowed money, and poorhouse establishment charges.

Appendix, No. 10.

Parish of Dumbarton.

Since December 1865, the poorhouse had been offered to		436
The offer was accepted by	304	
The offer not accepted by	132	
		436
Number admitted into the poorhouse		304
Left on their own accord	165	
Transferred to other parishes	59	
Died	30	
Admitted to out-door roll	19	
Children sent to service	6	
Children boarded out	4	
Absconded	5	
Removed to Ireland	5	
Still in the house	11	
As above		304

Applications for Relief.

Number of applicants for relief, from 1st January 1863 to 1st January 1870, per record of application		822
Of these there were born in Ireland	472	
Ditto - ditto - - in Scotland	329	
Ditto - ditto - - in England	15	
Ditto - ditto - - in Foreign	6	
As above		822

Population, Dumbarton Parish, in 1841	3,828
Ditto - - ditto - - in 1851	4,766
Ditto - - ditto - - in 1861	6,304

	Lunatics.	Orphans and Deserted Children.
Number of lunatics and orphan children in 1859	6	13
Ditto - - ditto - - in 1862	4	14
Ditto - - ditto - - in 1865	6	27
Ditto - - ditto - - in 1868	5	22
Ditto - - ditto - - in 1869	5	25

Deductions,—House property, 2½ per cent.
Land - - 10 „
Public Works, 15 „
Land, on 1-4th part of actual rent.

Rate of Assessment per £. since the passing of the Poor Law Act.

Year.	Owner.	Tenants.	Total.	Year.	Owner.	Tenants.	Total.
	Per £.	Per £.			Per £.	Per £.	
	d.	*s.* *d.*	*s.* *d.*		*d.*	*s.* *d.*	*s.* *d.*
*1846–7 -	7½	– 7½	1 3	†1858–9 -	5½	– 6	– 11½
1847–8 -	7½	– 11	1 6½	†1859–60 -	7½	– 8½	1 4
1848–9 -	9	1 1	1 10	†1860–1 -	6½	– 7	1 1½
1849–50 -	8	– 11½	1 7½	1861–2 -	7	– 8	1 3
1850–1 -	11½	1 5	2 4½	1862–3 -	9½	– 10	1 7½
1851–2 -	8½	– 11½	1 8	1863–4 -	9½	– 10	1 7½
1852–3 -	8	– 11	1 7	1864–5 -	9½	– 10	1 7½
1853–4 -	8	– 11	1 7	1865–6 -	9½	– 10	1 7½
1854–5 -	9½	1 –	1 9½	1866–7 -	9½	– 10	1 7½
1855–6 -	9½	1 –	1 9½	1867–8 -	9½	– 10	1 7½
1856–7 -	7½	– 8½	1 4	1868–9 -	8½	– 9	1 5½
†1857–8 -	5½	– 6	– 11½	1869–70 -	8½	– 9	1 5½

* Half-year Assessment.

Assessable Rental.

Year.	Owners.	Tenants.
	£.	
1862 -	16,300	15,000
1866 -	20,300	19,200
1868 -	23,400	22,800
1870 -	25,500	24,900

* Since Whit-sunday 1863, this parish have paid in liquidation of the poorhouse debt (exclusive of the management and maintenance charges of the house) the sum of 1,299 *l.* 2 *s.* 3 *d.*, which have been paid out of the above rates, and which may be calculated to amount to 3 *d.* per £. of the rate total.

† The assessments of 1857, 1858, 1859, and 1860 yielded less than the amount required, and the rate had to be increased the following years to make up the deficiency.

Poorhouse Statistics.

Total Number of Paupers admitted into the Dumbarton Combination Poorhouse since it was opened on 11th December 1865, as far as it can be ascertained from the Registers, which had been very inaccurately kept.

Total number admitted - - - - - - - - -		944
Left of their accord - - - - -	699	
Died - - - - - - - - -	124	
Absconded - - - - - - - -	29	
Still in the house - - - - - -	92	
As above - - - - - - - -		944

The poorhouse records do not show how those that left have been disposed of; however, I know that some of them received out-door relief. Some went to service, and some of them were removed to Ireland, but the great bulk left because *they did not like the poorhouse*, and found some other means of living more genial to their liking than the poorhouse, and relieved the combination from any further trouble.

Appendix, No. 11.

PAPER handed in by Mr. *G. H. List*, 29 March 1870.

Appendix, No. 11.

EAST LOTHIAN CONSTABULARY.

The Description of a Person found _____ at _____

_____ 18 , at _____ o'clock, _____ .m.

Name,
Occupation,
Where Born,
Where from last,
Where going,
Age, Height,
Hair, Eyes,
Face, Person,
Marks,
Dress,

Children,

Apprehended or received at _____

_____ on _____ 18____ .

by _____

_____	At Haddington.	At Dunbar.	At
Received in Station { Date, Hour,			
Left Station { Date, Hour,			
Aliment { Breakfast. Dinner. Supper.			

No. _____ *No.* _____

We hereby certify that the above-described person was passed out of East Lothian, at _____

on the _____ 18____,

at _____ o'clock____ .m.,

_____

_____

N.B.—This is not to be signed without seeing the person named in it passed out of the county; and if there is a charge of vagrancy against the person, full particulars must be given on the back of this slip.

Appendix, No. 12.

PAPER handed in by Mr. *Kemp*, 1 April 1870.

Appendix, No. 12.

EDINBURGH CITY POORHOUSE.

STATEMENT of Out-door and In-door Relief from 1856 until 1869.

DATE.	Out-Pensioners.	House.	Number Admitted to House.	Daily Average.	Poorhouse.	Lunatic Wards.	Total of House Salaries.
					Cost Per Week Each.	Cost Per Week Each.	
	£. s. d.	£. s. d.			s. d.	s. d.	£. s. d.
1856 -	8,361 11 8½	5,892 6 10½	1,275	547	*4 4 1/12	4 6	643 19 8
1857 -	9,519 18 -½	6,053 9 11½	1,286	542	*4 4 2/12	4 8	688 - -
1858 -	9,919 6 1¾	5,751 11 5½	1,454	560	3 10 10/12	4 10 4/12	588 - -
1859 -	10,432 12 2½	5,315 2 -½	1,613	581	3 5 6/12	4 6 1/12	594 - -
1860 -	11,044 1 2	5,377 13 2¼	1,962	578	3 5 5/12	5 3 2/12	499 1 4
1861 -	9,914 11 4	5,707 - 6	2,063	588	3 5 1/12	5 2 3/12	579 10 8
1862 -	9,043 14 11½	5,874 14 3¾	2,389	595	3 6 3/12	4 10 11/12	598 6 5
1863 -	9,654 8 8	5,684 9 8	2,613	577	3 4 11/12	5 8 3/12	628 12 -
1864 -	9,821 12 2½	4,799 4 3½	2,818	582	2 9 8/12	5 5 0/12	657 14 -
1865 -	10,097 2 8	5,080 6 10¼	2,964	586	2 11 6/12	5 9	666 13 4
1866 -	10,006 18 1½	5,483 5 5½	3,370	589	3 1 7/12	6 6 11/12	617 16 1
1867 -	9,789 3 10½	5,890 19 5	3,605	604	3 6 4/12	7 3 3/12	604 - -
1868 -	9,945 12 2½	6,296 17 11	3,212	621	3 6 5/12	6 8 11/12	673 10 4
1869 -	10,120 7 3	6,029 15 4	3,454	652	3 2 3/12	6 1 5/12	749 3 6

* Includes rental.

City Poorhouse, Edinburgh, 14 March 1870.

Daniel Kemp, Governor.

Appendix, No. 13.

PAPERS handed in by Dr. *Hugh Barclay*, 3 May 1870.

RETURN showing the Number of VAGRANTS, UNLICENSED HAWKERS, and TINKERS, Challenged, &c. in the County of *Perth*, for Fourteen Years ending 15th March 1870.

YEAR.	VAGRANTS.												UNLICENSED HAWKERS.						TINKERS.						Grand Total of Vagrants, Unlicensed Hawkers, and Tinkers.	Compared with previous Year.	
	Scotch.		English.		Irish.		TOTAL		Children.	GRAND TOTAL.	Compared with previous Year.		Male.	Female.	Children.	TOTAL.	Compared with previous Year.		Male.	Female.	Children.	TOTAL.	Compared with previous Year.				
	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.			Increase.	Decrease.					Increase.	Decrease.					Increase.	Decrease.		Increase.	Decrease.
1857 - - -	586	777	65	16	264	207	915	1,000	944	2,859	–	–	295	320	222	837	–	–	395	380	724	1,499	–	–	5,195	–	–
1858 - - -	722	938	88	31	213	191	1,023	1,160	1,139	3,322	463	–	266	270	185	721	–	116	432	413	785	1,630	131	–	5,673	478	–
1859 - - -	714	919	61	31	175	181	950	1,131	1,100	3,181	–	141	275	290	138	703	–	18	636	564	1,060	2,260	630	–	6,144	471	–
1860 - - -	839	1,073	46	15	126	148	1,011	1,236	1,167	3,414	233	–	141	137	74	352	–	351	533	568	932	2,033	–	227	5,799	–	345
1861 - - -	711	1,039	59	16	174	133	944	1,188	1,056	3,188	–	226	292	218	137	647	295	–	574	584	1,088	2,246	213	–	6,081	282	–
1862 - - -	783	878	40	31	159	124	982	1,033	887	2,902	–	286	205	187	129	521	–	126	527	559	982	2,068	–	178	5,491	–	590
1863 - - -	767	753	68	24	144	136	979	918	808	2,705	–	197	231	188	150	569	48	–	556	555	931	2,042	–	26	5,316	–	175
1864 - - -	609	628	38	22	132	119	779	769	594	2,142	–	563	119	115	71	305	–	264	541	444	905	1,890	–	152	4,337	–	979
1865 - - -	644	680	21	21	154	125	819	826	693	2,338	196	–	196	163	123	482	177	–	518	472	884	1,874	–	16	4,693	357	–
1866 - - -	526	550	39	19	84	66	649	635	535	1,819	–	519	179	139	148	466	–	16	566	480	997	2,043	169	–	4,328	–	366
1867 - - -	456	509	42	35	104	105	602	649	483	1,734	–	85	151	120	116	387	–	79	398	419	758	1,575	–	468	3,696	–	632
1868 - - -	595	545	48	27	127	118	770	690	613	2,073	339	–	191	136	113	440	53	–	467	445	899	1,811	236	–	4,324	628	–
1869 - - -	557	570	53	20	135	126	745	716	669	2,130	57	–	232	212	148	592	152	–	435	436	890	1,761	–	50	4,483	159	–
1870 - - -	654	647	65	28	180	132	899	807	535	2,241	111	–	273	269	140	687	95	–	491	497	617	1,605	–	156	4,533	50	–
Average - - -	655	751	52	24	155	136	862	911	802	2,575	–	–	218	198	135	551	–	–	505	487	889	1,881	–	–	5,007	–	–

ETURN of TINKERS seen by the POLICE in *Perthshire* during the Five Months ended 31st August 1868.

Number.	Names.	Age.	Number of Children.	Seen.
1	Adams, Jane	45	1	3
2	M'Arthur, David	55	–	1
3	M'Arthur, William	21	–	1
4	M'Arthur, Bell	19	–	1
5	M'Callum, Charles	48	3	8
6	M'Callum, James	15	–	2
7	M'Callum, Bell	27	2	6
8	M'Callum, Andrew	48	–	4
9	M'Callum, Barbara	35	3	6
10	M'Callum, John	40	4	9
11	M'Callum, or Reid, Mary	39	–	7
12	M'Callum, Charles	30	–	1
13	M'Callum, George	20	–	1
14	M'Callum, John	21	–	1
15	M'Callum, John	27	–	1
16	M'Callum, Betty	25	3	1
17	M'Callum, Margaret	40	3	1
18	M'Callum, Euphemia	14	–	1
19	M'Callum, William	33	6	1
20	M'Callum, William	60	1	2
21	M'Callum, or M'Arthur, Ann	55	–	1
22	Campbell, Betty	17	–	4
23	Campbell, Catherine	40	1	2
24	Campbell, John	70	–	1
25	Campbell, Andrew	28	–	1
26	Campbell, John	41	–	1
27	Campbell, or Cameron, Bell	60	–	1
28	Campbell, or Reid, Bell	27	–	2
29	Campbell, Agnes	24	–	1
30	Cameron, Andrew	47	4	7
31	Cameron, Bell	47	–	1
32	Cameron, Helen	43	3	5
33	Cameron, George	40	–	9
34	Cameron, or Reid, Bell	37	4	7
35	Cameron, Richard	30	–	6
36	Cameron, Mary	19	–	1
37	Cameron, James	22	–	1
38	Cameron, Catherine	15	–	1
39	Cameron, Elizabeth	48	–	1
40	Cameron, Thomas	40	–	1
41	Cameron, Christina	51	3	1
42	Cameron, Andrew	26	3	2
43	Cameron, Duncan	22	–	1
44	Cameron, Catherine	18	–	1
45	Cameron, John	28	–	1
46	Clark, Jane	80	2	10
47	Clark, Margaret	21	1	3
48	Clark, Bell	60	–	2
49	Clark, Agnes	53	–	1
50	Clark, Betty	36	2	1
51	Clark, Mary	27	1	1
52	Clark, Bell	45	–	1
53	Cockburn, Ann	30	–	5
54	Cockburn, Agnes	37	1	2
55	M'Donald, Henry	14	–	1
56	M'Donald, Mary	26	1	6
57	M'Donald, Betty	21	1	6
58	M'Donald, William	15	–	1
59	M'Donald, Jane	16	–	4
60	M'Donald, Bell	17	–	1
61	M'Donald, Peter	18	–	1
62	M'Donald, Catharine	30	4	3
63	M'Donald, Charles	14	–	1
64	M'Donald, John	26	–	1
65	M'Donald, Jane	45	1	2
66	M'Donald, Rachel	23	2	2
67	M'Donald, Ann	16	–	1
68	M'Donald, Alexander	24	–	1
69	M'Donald, Roderick	20	–	1
70	M'Gregor, James	36	3	2
71	M'Gregor, Isaac	46	3	1
72	M'Gregor, James	36	3	2
73	M'Gregor, Mary	22	–	1
74	M'Gregor, Alexander	29	–	7
75	M'Gregor, John	23	–	1
76	Johnston, Jane	40	–	3
77	Johnston, Duncan	14	–	2
78	Johnston, William	42	–	2
79	Johnston, Mary	24	–	3
80	Johnston, Jane	65	–	4
81	Johnston, Alexander	22	–	5
82	Johnston, John	13	–	4
83	Johnston, Margaret	20	–	2
84	M'Kay, Catharine	23	–	1
85	M'Kay, Dorothy	23	1	2
86	M'Kenzie, Betty	65	–	1
87	M'Kenzie, Martha	38	3	3
88	M'Kenzie, Peter	29	–	4
89	M'Kenzie, Catharine	27	–	2
90	M'Kenzie, Mary	36	–	1
91	M'Kenzie, Isaac	34	1	1
92	M'Kenzie, James	57	–	1
93	M'Kenzie, John	27	–	3
94	M'Laren, Henry	19	–	1
95	M'Laren, or Townsly, Margaret	22	1	3
96	M'Laren, Hugh	22	–	3
97	M'Laren, Peter	30	4	4
98	M'Laren, Helen	20	–	2
99	M'Laren, Andrew	14	–	2
100	M'Laren, Mary	11	–	1
101	M'Laren, or White, Jane	30	–	1
102	Lindsay, Rachel	44	1	1
103	M'Millan, David	23	3	1
104	M'Millan, Margaret	50	–	8
105	M'Millan, Agnes	30	1	1
106	M'Millan, David	26	–	1
107	M'Phee, Janet	34	4	1
108	M'Phee, John	36	–	2
109	M'Phee, Duncan	15	–	1
110	M'Phee, Mary	48	–	6
111	M'Phee, George	20	1	3
112	M'Phee, Bell	42	5	2
113	M'Phee, William	28	2	4
114	M'Phee, Betty	20	–	1
115	M'Phee, Ann	24	1	1
116	M'Phee, Catharine	45	–	1
117	M'Phee, Mary	25	3	1
118	Reid, Christian	50	–	1
119	Reid, Donald	55	3	10
120	Reid, Mary	30	–	6
121	Reid, William	57	–	8
122	Reid, Catharine	34	3	4
123	Reid, Henry	55	2	7
124	Reid, Andrew	33	1	8
125	Reid, Donald	22	–	3
126	Reid, Nancy	12	–	1
127	Reid, Hugh	36	–	5
128	Reid, Mary	42	4	3
129	Reid, Catherine	22	1	2
130	Reid, Helen	40	2	1
131	Reid, Alexander	30	–	1
132	Reid, Henry	16	–	2
133	Reid, John	14	–	1
134	Reid, William	20	–	1
135	Reid, or M'Callum, Agnes	24	–	2
136	Reid, William	35	–	3
137	Reid, Bell	42	–	1
138	Reid, David	55	2	1

RETURN of Tinkers seen by the Police in *Perthshire* during the Five Months ended 31st August 1868—*continued.*

Number.	NAMES.	Age.	Number of Children.	Seen.	Number.	NAMES.	Age.	Number of Children.	Seen.
139	Reid, Janet	45	–	1	166	White, Betsy	18	–	2
140	Reid, Margaret	31	–	1	167	White, Hugh	40	–	7
141	Stewart, Ann	80	–	4	168	White, Rebecca	42	7	3
142	Stewart, Donald	19	–	3	169	White, James	26	1	7
143	Stewart, Betty	19	1	6	170	White, Ann	22	1	2
144	Stewart, Bell	13	–	3	171	White, Rebecca	20	1	2
145	Stewart, James	35	–	1	172	White, James	24	–	5
146	Stewart, John	24	–	1	173	White, Jane	45	1	1
147	Stewart, Andrew	19	–	1	174	White, David	30	–	5
148	Stewart, Peter	21	1	1	175	White, or McKenzie, Martha	27	3	5
149	Stewart, or White, Mary	22	–	1	176	White, Richard	24	1	1
150	Stewart, Catherine	30	3	1	177	White, Mary	22	–	1
151	Stewart, Elijah	72	–	7	178	White, John	14	–	1
152	Stewart, Rebecca	21	–	10	179	White, Jane	15	–	2
153	Stewart, Ann	70	2	8	180	White, or McLaren, Betty	17	–	2
154	Stewart, Mary	32	–	1	181	White, Margaret	21	1	1
155	Sutherland, Ann	50	–	1	182	White, Jane	26	–	1
156	Townsley, William	55	5	9	183	White, Helen	17	–	1
157	Townsley, or Reid, Bell	40	–	7					
158	Townsley, James	20	–	1		Omitted:			
159	Townsley, Mary	72	–	4	184	Reid, John	19	–	1
160	Townsley, George	20	–	1	185	Reid, Agnes	35	2	2
161	Townsley, Betty	18	–	2	186	Reid, Bell	28	4	3
162	Townsley, Margaret	28	–	2	187	Watson, Betty	25	–	1
163	Townsley, Sarah	29	–	2	188	McAllister, William	75	–	1
164	Thomson, Mary	27	1	1					
165	Watson, Jane	27	–	4				153	498

Adults, from Men's Reports	498	
„ Real Number	188	
	—— Excess	310
Children, from Men's Reports	547	
„ Real Number	153	
Or,	—— Excess	394
Adults and Children, from Reports	1,045	
„ „ Real Number	341	
	704	704

Or fully 2-3rds more than real Number.

Vagrants may be put down one-third above the real number, as numbers of them must be oftener than once seen in the course of a year, and the same persons under different names may be seen by different constables.

Appendix, No. 13.

LIST of ACTIONS brought in the Sheriff Court of *Perth* for Aliment of ILLEGITIMATE CHILDREN, for the Years 1860–1869 inclusive, with the Results thereof; also in 1855, 1856.

YEAR.	Actions Brought.	Decrees in Absence.	Decrees against Defender.	Defender Assoilzied.	Litigated Cases.
1855 - - - -	46	31	10	5	15
1856 - - - -	69	44	19	6	25
	135	75	29	11	40
1860 - - - -	60	25	27	8	35
1861 - - - -	59	29	25	5	30
1862 - - - -	64	34	28	2	30
1863 - - - -	55	35	15	5	20
1864 - - - -	50	30	16	4	20
1865 - - - -	43	24	17	4	21
1866 - - - -	62	38	17	7	24
1867 - - - -	58	45	9	4	13
1868 - - - -	52	27	20	5	25
1869 - - - -	53	27	8	7	15
	558	314	182	51	233

There are still a number of cases for the year 1869 in dependence in April, which accounts for the discrepancy of numbers in the results.

Appendix, No. 14.

PAPER handed in by Mr. *Walker*, 10 May 1870.

LAW EXPENSES, 1868 AND 1869.

SOME of this Expenditure applies to cases which had been in dependence in Court for several years.

It is also found to include in some instances Expenditure under the Nuisances Removal Act, the Public Health Act, Registration of Births, Marriages, and Deaths Act, Cost of Books, an Annual Payment to "Mr. List, for passing Vagrants," Auditors' Fees, Cost of Indentures, Extracting and Recording Inspectors' Bonds of Caution, Ejecting Paupers from Rooms occupied by them, Questions of Affiliation, Disputed Boundary, &c.

The Total Expenditure is not the same in amount as the sum stated in the Board's Annual Report; but the difference is accounted for chiefly by the misplacement of the figures under the parish of Torryburn; and the addition of the sum of 7 *l.* odds, which had been omitted from the Returns.

SPECIAL RETURN.—LAW EXPENSES, 1868.

No.	COUNTIES.	Population in 1861.	I. Cost of Litigation and other Expenses in Questions of Settlement.	II. Cost of Litigation, and other Expenses incurred in Questions relating to Assessment.	III. Cost of Litigation in Applications to Sheriff, on the ground of Relief having been refused.	IV. Cost of Proceedings against Relations and others liable.	V. Expenses incurred in Prosecutions under the 79th and 80th Sections of the Statute.	VI. Fee or Salary to Law Agent for Professional Advice.	VII. Cost of Conveyancing.	VIII. Expenses incurred in Prosecutions under the Vaccination Act.	IX. Expenses incurred in obtaining Warrants, and other Expenses under Lunacy Acts.	X. Miscellaneous.	TOTAL.
			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Aberdeen	222,550	436 4 7	28 9 8	10 17 4	10 1 8	58 8 3½	7 5 11	10 14 4	- -	2 12 -	23 19 2	588 12 11½
2	Argyll	79,587	26 9 9	6 4 8	8 16 2	14 2 11	49 3 4	10 - -	- -	- -	19 5 -	26 8 11	160 10 9
3	Ayr	199,063	121 7 -	39 13 11½	10 15 3	31 3 11	23 12 5	- -	1 10 6	- -	1 4 8	6 12 3	235 19 11½
4	Banff	57,901	148 12 3	27 2 -	8 2 6	22 4 11	8 19 1	- -	3 14 7	- -	- 12 6	9 10 6	228 18 4
5	Berwick	36,488	7 13 11	4 18 2	4 3 10	- - -	3 3 6	- -	1 6 1	1 16 -	- -	3 7 7	26 9 1
6	Bute	16,331	—	—	—	—	—	—	—	—	—	—	—
7	Caithness	42,200	94 5 10	- 10 1	11 12 5	4 7 3	6 6 4	14 2 9	21 19 -	- -	- 12 6	1 6 6	155 2 8
8	Clackmannan	23,605	- -	- -	- - -	- - -	6 17 8	- -	- -	- -	- -	4 17 6	11 15 2
9	Dumbarton	54,179	2 5 1	26 10 1½	- 1 -	- - -	6 9 6	- -	9 15 8	- -	- -	9 1 10	54 3 2½
10	Dumfries	75,904	9 12 10	1 15 4	6 2 4	- 7 7	52 17 9	- -	- -	- -	- -	10 2 5	80 18 3
11	Edinburgh	274,083	382 12 8	101 12 2	7 19 -	- 6 8	26 3 10	43 - 3	1 5 7	- -	- 7 6	31 19 3	595 6 11
12	Elgin	43,131	43 18 1	2 - 10	6 - -	28 2 8	4 19 11	- -	- -	- -	- -	1 - -	86 1 6
13	Fife	155,021	31 12 5	3 18 6	2 12 6	4 4 6	5 5 8	7 - -	- -	2 1 6	17 3 11	31 14 10	105 13 10
14	Forfar	204,425	147 18 9	313 7 2	58 6 3	33 13 7	28 16 2	- -	3 10 2	- -	1 1 -	40 17 2	627 10 3
15	Haddington	37,626	99 5 4	- 16 2	- - -	- - -	4 2 7	- -	- -	- -	- -	1 5 2	105 9 3
16	Inverness	89,174	27 9 5	4 15 7	19 5 7	3 - 10	4 15 2	30 17 1	- -	- -	- 7 6	11 18 5	102 9 7
17	Kincardine	34,854	1 7 1	2 10 10	5 13 11	- - -	2 2 8½	1 1 -	- -	- -	- -	4 19 7	17 14 3½
18	Kinross	7,147	- -	- -	- - -	1 4 8	- 19 -	- -	- -	- -	- -	- -	2 3 8
19	Kirkcudbright	42,495	- 13 10	13 19 6	19 9 -	4 1 8	5 3 2	1 1 -	- -	- -	- -	27 11 11	72 - 1
20	Lanark	640,444	239 7 10	168 11 8	101 11 6	12 13 7	203 11 7	104 16 -	8 - 5	- -	20 12 10	253 18 2	1,113 3 7
21	Linlithgow	39,055	- -	27 1 4	- - -	1 7 6	10 19 6½	- -	- 14 9½	- -	18 6 10	- -	58 10 -
22	Nairn	8,347	- -	- 9 6	- - -	- - -	- - -	- -	- -	- -	- -	- -	- 9 6
23	Orkney and Shetland	64,065	55 15 -	- 1 1	5 7 1	32 13 10	9 13 5	- -	- -	- 10 11	- -	15 8 9½	119 10 1½
24	Peebles	11,300	- -	- -	- - -	- - -	- - -	- -	- -	- -	- -	2 8 6	2 8 6
25	Perth	133,086	52 2 10	16 3 2	- - -	3 9 7	16 - 8	49 9 7	5 - -	- -	9 4 8	36 1 -	187 11 6
26	Renfrew	168,746	37 14 -	20 - 6	3 9 -	7 13 11	4 16 1	7 19 4	- -	- -	- -	94 17 1	176 9 11
27	Ross	82,427	461 19 -	14 19 6	30 15 11	4 15 -	4 2 4	20 5 -	- -	- -	- 2 6	11 11 11	548 11 2
28	Roxburgh	54,362	10 6 11	- 10 11½	- - -	3 5 7	5 2 6	- -	2 2 -	- -	5 17 8	- 10 10	27 16 5½
29	Selkirk	9,770	- -	—	—	—	—	—	—	—	—	—	—
30	Stirling	88,676	20 12 11	1 15 -	199 - 5½	60 5 -	- 3 5	6 3 9	- -	- -	- -	4 4 -	292 4 6½
31	Sutherland	24,157	1 4 6	10 6 11	- - -	- - -	37 6 3	- -	- -	- -	- -	- -	48 17 8
32	Wigtown	42,095	—	—	—	—	—	—	—	—	—	—	—
	TOTAL	3,062,294	2,460 11 10	838 4 4½	520 - 2½	283 6 10	590 1 10½	303 1 8	69 13 1½	4 8 5	97 11 1	665 13 3½	5,832 12 8½

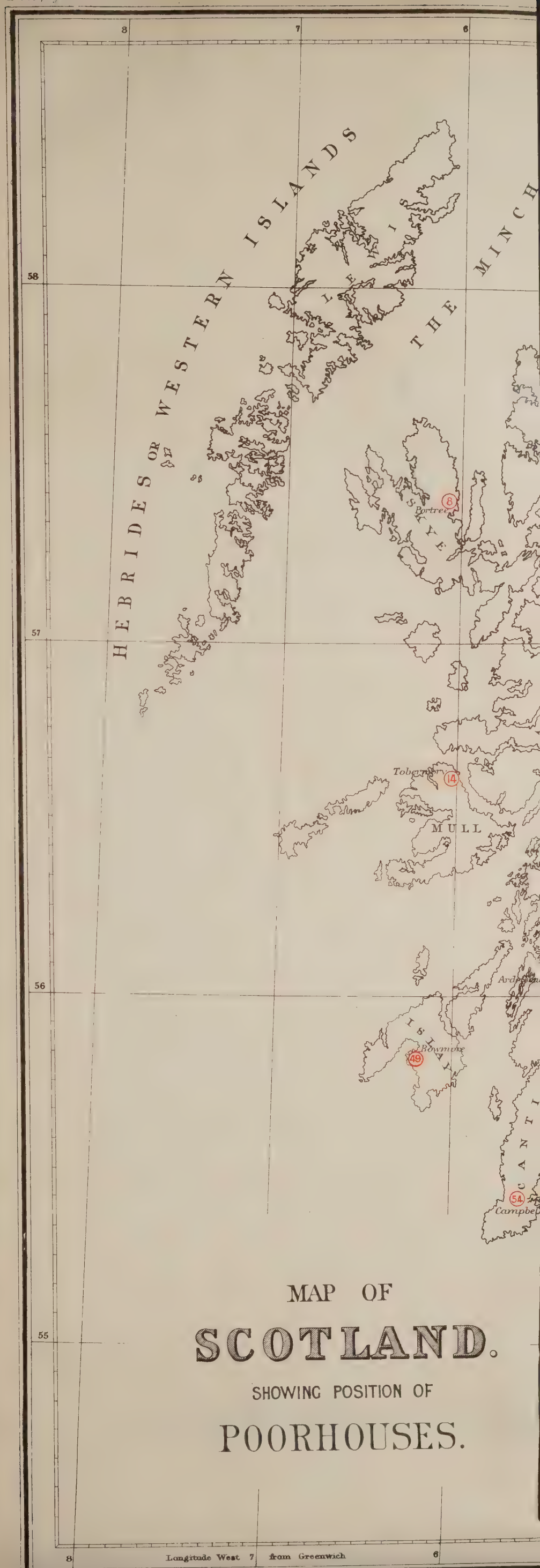
No.	COUNTIES.	Population in 1861.	I. Cost of Litigation, and other Expenses in Questions of Settlement.	II. Cost of Litigation, and other Expenses relating to Assessment.	III. Cost of Litigation in Applications to Sheriff, on the ground of Relief having been refused.	IV. Cost of Litigation in Actions against Relations, and others legally liable for the Maintenance of Paupers, and other Expenses.	V. Expended in Prosecutions under the 79th and 80th Sections of the Statute.	VI. Salary of Law Agent or Clerk.	VII. Cost of Conveyancing.	VIII. Expenses incurred in Prosecutions under the Vaccination Act.	IX. Expenses incurred in Obtaining Warrants, and other Expenses under Lunacy Acts.	X. Amount of Account for General Miscellaneous Business.	XI. Cost of Litigation, other than above specified.	Total.
			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Aberdeen	222,550	511 2 2	13 13 4	15 5 8	46 – 11	21 3 1	3 11 5	– –	– –	11 10 2	45 18 9½	4 9 5	672 14 11½
2	Argyll	79,587	114 19 –	136 15 8	– 8 –	7 – 7	27 2 5	10 – –	– –	– –	10 8 8	15 11 –	– –	322 5 4
3	Ayr	199,063	72 19 1	276 3 8	40 – 9	12 6 10	29 14 10	2 2 10	2 4 11	– –	2 10 7½	25 3 9½	2 16 5	466 3 9
4	Banff	57,901	226 11 –	6 11 6	52 6 11	20 15 2	– –	– –	– –	2 5 5	11 1 2	39 9 11	51 16 7	410 17 8
5	Berwick	36,488	27 9 3	3 11 5	13 3 4	2 – 2	– –	– –	– –	– –	– –	20 16 3	– –	67 – 5
6	Bute	16,331	– –	– –	– –	3 3 –	– –	– –	– –	– –	6 9 –	– –	– –	9 12 –
7	Caithness	42,200	142 – –	35 4 3	– 5 4	– –	– –	– –	17 7 10	– –	– 5 –	101 5 5	5 3 4	301 11 2
8	Clackmannan	23,605	– –	– 5 5	– –	– –	13 18 10	– –	– –	– –	21 4 11	26 – –	– –	61 9 2
9	Dumbarton	54,179	11 1 3	39 7 5	– –	– 4 –	– –	– –	36 15 7	– –	7 4 10	12 18 10	7 11 4	115 3 3
10	Dumfries	75,904	130 1 10	– –	15 18 1	2 6 6	9 16 11	– –	– –	– –	6 1 –	– 13 –	2 13 7	167 10 11
11	Edinburgh	274,083	208 3 1	168 5 9	8 3 6	14 17 10	1 17 –	15 – –	– –	– –	2 – –	78 10 2	3 13 4	500 10 8
12	Elgin	43,131	43 16 6	11 4 6	6 – 7	18 1 8	1 5 4	– –	– –	– –	2 18 2	33 2 5	2 2 6	118 11 8
13	Fife	155,021	44 9 –½	19 3 7½	11 2 1	46 4 9	11 12 –	– –	7 14 1	– –	19 11 8	31 13 10	22 3 11	213 15 –
14	Forfar	204,425	84 3 3	242 15 6	39 19 11	6 4 4	13 6 1	100 10 6	7 6 1	– –	– –	7 13 10	115 14 3	617 13 9
15	Haddington	37,626	34 17 10	1 1 –	18 8 1	23 19 4	4 5 11	– –	– –	3 18 10	3 14 4	3 14 9	80 11 7	174 11 8
16	Inverness	89,174	3 6 8	12 9 –	15 18 4	2 4 1	– –	47 12 6	1 6 9	– –	1 5 2	8 9 5	31 2 5	123 14 4
17	Kincardine	34,854	29 6 4	– –	– –	– 13 4	– 2 5	1 1 –	– –	– –	– –	2 8 3	– –	33 11 4
18	Kinross	7,147	– –	– –	– –	– –	– –	– –	3 7 3	– –	– –	9 11 8	– –	12 18 11
19	Kircudbright	42,495	32 3 –	6 5 –	– –	2 11 –	– –	1 1 –	– –	– –	– 2 6	9 5 11	– –	51 8 5
20	Lanark	640,444	130 10 2	195 10 4½	6 – 6	37 1 4	39 9 5	10 10 –	43 2 7	– –	93 15 –	255 7 11½	216 13 1	1,028 – 5
21	Linlithgow	39,055	322 – 10	8 15 7	– 5 2	1 7 8	2 12 9	– –	– –	– –	1 – 3	– –	50 – –	386 2 3
22	Nairn	8,347	– –	– –	1 18 5	– 2 4	– –	– –	– –	– –	– –	– –	– –	2 – 9
23	Orkney and Shetland	64,065	123 2 5	1 9 5	6 17 10	9 8 9½	– –	– –	– –	– –	8 9 5	20 12 4	4 18 4	174 18 6½
24	Peebles	11,300	—	—	—	—	—	—	—	—	—	—	—	—
25	Perth	133,086	30 7 6	26 12 11	– –	14 3 1	9 2 2	40 – –	– –	– –	– –	42 16 2	– 16 7	163 18 5
26	Renfrew	168,746	22 1 –	24 4 2	8 11 –	4 2 3	– –	– –	10 13 2	– –	– –	7 8 5	– –	77 – –
27	Ross	82,427	2 1 8	6 1 3	29 2 7	20 19 10	– –	5 5 –	– –	– –	8 – 7	38 5 9	116 19 10	226 16 6
28	Roxburgh	54,362	13 14 –	13 16 2½	1 15 3	5 5 8	– 14 6	– –	– –	– –	1 15 4	10 2 9	– –	47 3 8½
29	Selkirk	9,770	2 8 11	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	2 8 11
30	Stirling	88,676	16 5 –	24 3 11	14 11 1	7 10 3	20 5 6	– –	– –	– –	– –	14 3 4	332 3 11½	429 3 –½
31	Sutherland	24,157	66 19 10	15 12 9	– –	8 14 11	– –	– –	– –	– –	– –	1 6 10	– –	92 14 4
32	Wigtown	42,095	7 5 11	8 6 2	– –	– –	– –	– –	– –	– –	– –	1 17 5	– –	17 9 6
	Total	3,062,294	2,453 6 6½	1,297 9 9½	306 2 5	317 9 7½	206 9 2	236 14 3	129 18 3	6 4 3	219 7 9½	864 8 2½	1,051 10 5½	7,089 – 9

Note.—Column XI. includes Cost of Questions of Disputed Boundary, Actions of Affiliation, Removal of Paupers to Ireland, &c. &c.

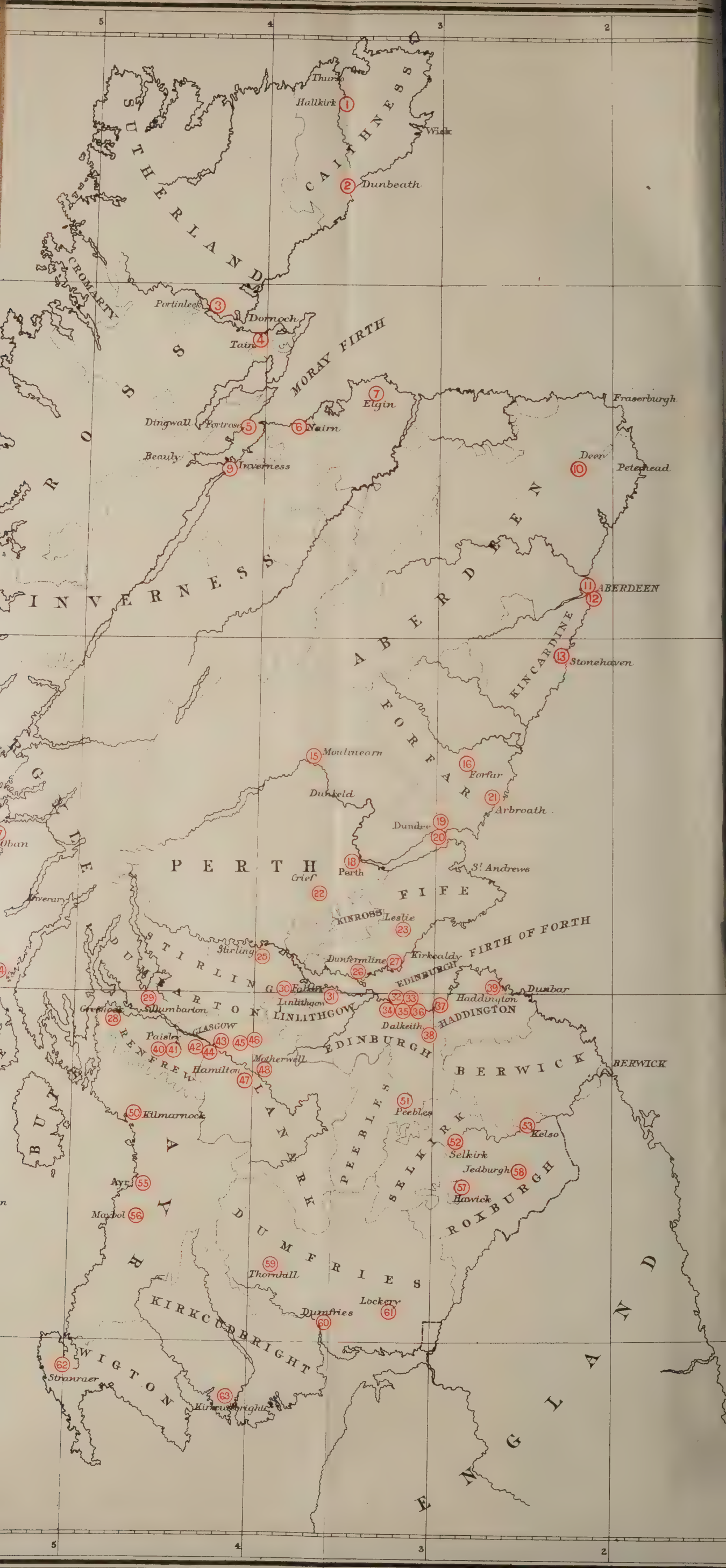
NOTE of ATTENDANCE of MEMBERS of the BOARD of SUPERVISION at Meetings of the Board, from August to 31st December 1845, and for each Year from January 1846 to December 1869 (inclusive).

YEAR.	Number of Meetings of Board in each Year.	Number of Attendances of Chairman.	Number of Attendances of Members Nominated by the Crown.		Number of Attendances of Lords Provosts.		Number of Attendances of Solicitor General.	Number of Attendances by "Legal Members." The Sheriffs of		
					Edinburgh.	Glasgow.		Perth.	Renfrew.	R
Aug. to Dec. 1845	23	22	4	4	10	1	16	11	11	
1846	58	53	9	24	12	4	29	37	31	
1847	59	52	12	6	4	2	8	32	29	
1848	58	57	13	–	5	4	13	36	34	
1849	55	51	8	4	8	11	12	36	31	
1850	54	51	6	4	7	15	15	37	24	
1851	52	38	9	17	17	7	11	33	35	
1852	52	43	13	21	12	9	10	28	32	
1853	56	44	16	18	9	5	9	34	25	
1854	54	47	10	13	7	1	7	40	33	
1855	56	30	13	5	7	–	8	43	40	
1856	57	43	7	1	4	–	4	41	42	
1857	56	45	8	3	2	–	8	39	41	
1858	57	54	11	1	3	1	22	31	38	
1859	51	39	7	1	7	–	6	31	43	
1860	55	45	3	6	13	–	4	31	35	
1861	56	56	4	6	15	2	6	35	35	
1862	52	47	5	6	5	–	1	33	38	
1863	55	49	4	5	6	–	1	34	35	
1864	52	50	4	4	8	–	1	31	30	
1865	49	44	1	3	5	–	–	26	31	
1866	55	51	3	2	3	–	5	28	32	
1867	52	46	3	2	1	–	11	34	31	
1868	53	46	8	1	–	–	15	38	33	
1869	53	48	5	3	4	–	7	40	37	
TOTAL - -	1,330	1,151	186	160	174	62	229	839	826	

NOTE.—It may be assumed that when the attendance of any of the Legal Members during any year is below the average, the office had b vacant during a portion of the year.



MAP OF
SCOTLAND.
SHOWING POSITION OF
POORHOUSES.


5
4
3
2
SUTHERLAND
CAITHNESS
Thurso
Wick
Hallkirk
1
Dunbeath
2
CROMARTY
Portinleek
3
Dornoch
4
Tain
MORAY FIRTH
ROSS
Elgin
7
Fraserburgh
Dingwall
Fortrose
5
6
Nairn
Beauly
9
Inverness
Deer
10
Peterhead
INVERNESS
ABERDEEN
11
ABERDEEN
12
KINCARDINE
13
Stonehaven
Moulinearn
15
16
Forfar
Dunkeld
21
Arbroath
Dundee
19
20
Oban
PERTH
18
Perth
St Andrews
Grief
22
FIFE
Inverary
KINROSS
Leslie
23
FIRTH OF FORTH
Stirling
25
Dunfermline
27
Kirkcaldy
26
EDINBURGH
DUMBARTON
STIRLING
30
Falkirk
31
Dunbar
39
29
Dumbarton
Linlithgow
32
33
Haddington
Greenock
28
LINLITHGOW
34
35
36
37
HADDINGTON
Dalkeith
38
Paisley
GLASGOW
43
45
46
EDINBURGH
40
41
42
44
Motherwell
BERWICK
BERWICK
RENFREW
Hamilton
48
47
51
Peebles
50
Kilmarnock
53
Kelso
52
Selkirk
PEEBLES
SELKIRK
Jedburgh
58
Ayr
55
57
Hawick
Maybol
56
ROXBURGH
AYR
DUMFRIES
59
Thornhill
Lockery
Dumfries
61
60
KIRKCUDBRIGHT
WIGTON
62
Stranraer
63
Kirkcudbright
ENGLAND

Appendix, No. 15.

PAPERS handed in by Mr. *Walker*, 13 May 1870.

RETURN relating to POORHOUSES in SCOTLAND, with MAP, showing the Position of Poorhouses.

Number on Map.	POORHOUSES.	Number of Inmates for whom these Poorhouses provide Accommodation.	Population (Census 1861) of Parishes having Poorhouses.	Population (Census 1861) of Parishes boarding Paupers in Poorhouses in terms of Section 65, of 8 & 9 Vict. c. 83.	Total Population using Poorhouses.
1	Thurso Combination	149	20,788	-	20,788
2	Latheron Combination	50	21,412	-	21,412
3	Sutherland Combination	50	24,157	-	24,157
4	Easter Ross Combination	176	22,336	1,634	23,970
5	Black Isle Combination	100	14,327	-	14,327
6	Nairn Combination	75	14,433	7,799	22,232
7	Morayshire Combination	80	30,887	4,761	35,648
8	Skye Combination	75	19,748	5,449	25,197
9	Inverness	170	16,162	7,220	23,382
10	Buchan Combination	125	45,511	-	45,511
11	Old Machar	174	33,236	22,901	56,137
12	Aberdeen	374	41,962	41,664	82,626
13	Kincardineshire Combination	119	26,277	-	26,277
14	Mull Combination	125	17,255	-	17,255
15	Atholl and Breadalbane Combination	60	20,367	-	20,367
16	Forfar	85	10,838	19,376	30,214
17	Lorn Combination	236	13,248	-	13,248
18	Perth	210	23,511	33,033	56,544
19	Liff and Benvie	155	24,108	5,052	29,160
20	Dundee	424	68,986	2,181	71,167
21	Arbroath and St. Vigeans Combination	128	20,384	816	21,200
22	Upper Strathearn Combination	50	19,403	13,427	32,830
23	Dysart Combination	130	24,552	39,206	63,758
24	Lochgilphead Combination	72	11,580	3,167	14,747
25	Stirling Combination	200	26,772	-	26,772
26	Dunfermline	187	21,187	4,425	25,612
27	Kirkcaldy Combination	121	17,944	15,586	33,530
28	Greenock	290	43,894	15,291	59,185
29	Dumbarton Combination	160	42,563	1,517	44,080
30	Falkirk	224	17,026	19,939	36,965
31	Linlithgow Combination	230	34,490	8,383	42,873
32	North Leith	120	10,903	2,748	13,651
33	South Leith	318	26,170	-	26,170
34	Edinburgh	746	66,429	-	66,429
35	St. Cuthberts	538	91,325	-	91,325
36	Canongate	160	11,653	5,159	16,812
37	Inveresk Combination	136	22,008	-	22,008
38	Dalkeith Combination	121	29,067	-	29,067
39	East Lothian Combination	88	17,222	1,592	18,814
40	Abbey	635	29,687	-	29,687
41	Paisley	396	31,538	7,154	38,692
42	Govan	660	100,716	56,925	157,641
43	Barony	1,300	177,527	-	177,527
44	Glasgow	1,587	157,909	-	157,909
45	Old Monkland	118	29,543	-	29,543
46	New Monkland	155	20,554	-	20,554
47	Hamilton Combination	170	41,056	-	41,056
48	Cambusnethan Combination	120	45,285	-	45,285
49	Islay Combination	48	10,361	1,052	11,413
50	Cunningham Combination	237	59,221	-	59,221
51	Peebles Combination	90	13,315	-	13,315
52	Galashiels Combination	65	17,336	-	17,336
53	Kelso Combination	70	18,423	-	18,423
54	Campbeltown	84	8,149	-	8,149
55	Kyle Combination	168	50,768	1,937	51,705
56	Maybole Combination	48	11,596	-	11,596
57	Hawick Combination	133	24,628	865	25,493
58	Jedburgh Combination	72	12,743	1,067	13,810
59	Upper Nithsdale Combination	126	15,385	1,462	16,847
60	Dumfries	127	13,523	5,043	20,566
61	Kirkpatrick Fleming Combination	120	8,771	14,299	23,070
62	Wigtownshire Combination	352	46,206	7,053	53,259
63	Kirkcudbright Combination	250	36,249	-	36,249
	TOTAL	14,162	2,044,610	379,183	2,423,793

Special Classified Return of Owners of Lands and Heritages.—May 1869.

County and Parish.	I. Owners of Lands and Heritages of the Annual Value of £. 500 and upwards.	II. Owners of Lands and Heritages of the Annual Value of between £.100 and £.500.	III. Owners of Lands and Heritages of the Annual Value of between £. 50 and £.100.	IV. Owners of Lands and Heritages of the Annual Value of between £. 20 and £. 50.	Total.
1: ABERDEEN:					
Aberdeen (Burghal)	–	–	–	–	–
Aboyne	1	2	–	5	8
Alford	3	5	–	14	22
Auchindoir	4	1	–	7	12
Auchterless	6	1	–	1	8
Belhelvie	10	4	–	1	15
Birse	3	1	–	–	4
Cairnie	2	1	1	–	4
Chapel of Garioch	9	3	–	3	15
Clatt	2	–	–	–	2
Cluny	3	1	–	–	4
Coull	2	2	1	–	5
Crathie and Braemar	3	–	–	–	3
Crimond	2	1	–	–	3
Cruden	8	4	–	3	15
Culsamond	4	1	–	–	5
Deer, Old	11	1	1	4	17
Drumblade	3	2	–	–	5
Dyce	4	3	1	5	13
Ellon	8	4	1	23	36
Fintray	3	2	1	1	7
Forgue	5	8	2	1	16
Foveran	5	3	1	6	15
Fraserburgh	3	6	22	54	85
Fyvie	7	3	–	9	19
Gartly	1	1	–	–	2
Glass	2	–	–	1	3
Glenbucket	1	–	–	1	2
Glenmuick	3	2	2	13	20
Huntly	2	2	14	58	76
Insch	5	2	3	6	16
Inverurie	4	5	18	56	83
Keig	1	2	1	–	4
Kemnay	1	2	2	3	8
Kincardine O'Neil	9	5	–	2	16
King Edward	5	1	–	2	8
Kinnellar	3	4	–	5	12
Kinnethmont	3	2	–	–	5
Kintore	2	2	4	26	34
Leslie	2	–	–	–	2
Logie-Buchan	4	3	1	–	8
Logie-Coldstone	4	2	–	2	8
Longside	7	1	–	–	8
Lonmay	5	4	1	1	11
Lumphanan	2	6	1	2	11
Machar, New	6	2	–	3	11
Machar, Old	26	169	349	807	1,351
Meldrum	4	5	8	40	57
Methlic	1	–	–	–	1
Midmar	2	–	–	1	3
Monquhitter	6	6	3	2	17
Monymusk	1	–	–	–	1
Newhills	7	19	10	24	60
Oyne	6	1	1	4	12
Peterculter	5	5	2	1	
Peterhead	10	28	38	101	13
Pitsligo	3	1	1	1	177
Premnay	3	2	1	4	6
					10
Rathen	6	4	1	1	12
Rhynie	1	–	–	8	9

County and Parish.	I. Owners of Lands and Heritages of the Annual Value of £. 500 and upwards.	II. Owners of Lands and Heritages of the Annual Value of between £.100 and £.500.	III. Owners of Lands and Heritages of the Annual Value of between £. 50 and £.100.	IV. Owners of Lands and Heritages of the Annual Value of between £. 20 and £. 50.	Tot
1. ABERDEEN—*contd.*					
Skene	8	7	4	3	
Slains	2	–	–	–	
Strathdon	5	1	–	–	
Strichen	1	–	–	22	
Tarland and Migvie	2	7	2	5	
Tarves	1	–	–	–	
Tough	2	2	–	–	
Towie	3	2	–	1	
Tullynessle	3	–	–	–	
Turriff	9	5	11	45	
Tyrie	4	–	–	9	
Udny	6	6	1	2	
Total	310	377	510	1,399	2,(
2. ARGYLL:					
Ardchattan and Muckairn.	8	3	–	–	
Ardnamurchan	9	5	–	–	
Campbeltown	9	30	46	100	
Craignish	3	2	1	–	
Dunoon and Kilmun	6	32	99	360	
Gigha	1	–	1	–	
Glassary	6	8	7	29	
Glenorchy and Inishail	5	5	–	–	
Inverary	1	1	1	3	
Kilbrandon	2	2	–	1	
Kilcalmonell and Kilberry.	7	2	7	9	
Kilchoman	2	2	–	3	
Kilchrennan and Dalavich.	2	7	1	–	
Kildalton	1	1	1	6	
Kilfinan	5	3	10	28	
Kilfinichen	4	3	–	1	
Killarrow	3	3	–	6	
Killean and Kilchenzie	7	4	1	–	
Kilmartin	2	4	–	1	
Kilmore and Kilbride.	9	23	20	41	
Kilninian and Kilmore.	7	4	6	17	
Kilninver and Kilmelfort.	3	2	2	–	
Knapdale, North	3	–	1	–	
Knapdale, South	7	9	5	30	
Lismore and Appin	11	7	–	5	
Lochgoilhead	4	–	1	25	
Morven	8	1	–	–	
Saddell and Skipness	4	1	–	1	
Southend	3	2	–	2	
Strachur	1	6	–	5	
Torosay	4	1	–	–	
Tyree	–	1	1	2	
Total	147	174	211	675	

SPECIAL Classified Return of Owners of Lands and Heritages.—May 1869—*continued.*

COUNTY AND PARISH.	I. Owners of Lands and Heritages of the Annual Value of £.500 and upwards.	II. Owners of Lands and Heritages of the Annual Value of between £.100 and £.500.	III. Owners of Lands and Heritages of the Annual Value of between £.50 and £.100.	IV. Owners of Lands and Heritages of the Annual Value of between £.20 and £.50.	TOTAL.
. AYR:					
.ssan	5	25	46	114	190
	7	67	94	100	268
ntrae	7	12	–	4	23
	7	8	3	3	21
	8	28	33	81	150
nell	12	13	4	4	33
n	6	5	1	4	16
ock, New	10	5	3	20	38
ock, Old	6	7	21	28	62
	5	2	–	6	13
ellington	4	2	5	22	33
	8	43	32	88	171
mple	5	2	–	5	12
torn	9	9	3	14	35
onald	7	9	31	100	147
p	3	21	13	13	50
ck	3	9	3	13	28
n	7	50	33	11	101
n	9	6	17	64	96
	4	19	35	50	108
nie	5	7	16	37	65
de, West	5	14	7	15	41
rnock	9	108	126	242	485
urs	8	10	5	30	53
nning	7	24	24	54	109
swald	3	8	–	1	12
	5	26	71	95	197
un	2	10	16	57	85
ole	12	11	14	49	86
ton	4	7	6	26	43
cirk	5	9	6	26	46
on-upon-Ayr	1	9	14	99	123
tree	5	7	3	6	21
rton	12	6	7	32	57
uivox	4	4	16	64	88
	10	8	6	35	59
	3	4	–	–	7
nston	6	6	9	39	60
rton	4	34	18	34	90
ngton	5	5	2	1	13
olton	8	11	10	16	45
TOTAL	255	670	753	1,702	3,380
. BANFF:					
four	4	–	3	4	11
	4	1	–	–	5
	4	3	16	78	101
rm	3	1	–	–	4
phnie	4	–	–	–	4
die	1	1	2	–	4
ich	1	2	–	–	3
n	1	–	3	23	27
tord	1	–	–	1	2
ee and Portsoy	4	–	6	18	28
en	2	1	–	–	3
ie and Macduff	2	7	13	42	64
ge	3	1	–	–	4
avon	2	–	1	3	6
keithny	3	3	2	–	8
	5	2	5	22	34
michael	1	1	1	1	4
och	8	7	–	8	23
lach	3	1	3	13	20
uhill	1	–	–	–	1
ven	5	1	1	30	37
iemay	2	–	–	1	3
ergus	2	–	–	1	3
TOTAL	66	32	56	245	399

COUNTY AND PARISH.	I. Owners of Lands and Heritages of the Annual Value of £.500 and upwards.	II. Owners of Lands and Heritages of the Annual Value of between £.100 and £.500.	III. Owners of Lands and Heritages of the Annual Value of between £.50 and £.100.	IV. Owners of Lands and Heritages of the Annual Value of between £.20 and £.50.	TOTAL.
5. BERWICK:					
Abbey St. Bathans	2	2	1	–	5
Ayton	8	6	3	33	50
Bunkle and Preston	3	4	1	1	9
Channelkirk	4	4	–	–	8
Chirnside	5	–	7	10	22
Cockburnspath	5	1	–	2	8
Coldingham	12	25	6	22	65
Coldstream	6	11	6	41	64
Dunse	7	10	18	54	89
Earlstoun	3	8	11	29	51
Eccles	17	5	1	10	33
Edrom	6	3	–	2	11
Eyemouth	1	7	11	42	61
Fogo	2	2	–	–	4
Foulden	2	1	–	–	3
Gordon	6	–	4	7	17
Greenlaw	3	1	–	–	4
Hume	2	1	–	–	3
Hutton	7	1	3	5	16
Ladykirk	2	1	–	2	5
Langton	1	1	2	–	4
Lauder	4	5	2	20	31
Legerwood	3	3	–	1	7
Longformacus	6	3	–	–	9
Mertoun	1	2	–	–	3
Mordington	2	1	–	–	3
Nenthorn	2	2	–	1	5
Polwarth	1	1	–	–	2
Swinton	5	–	–	5	10
Westruther	5	1	–	–	6
Whitsome	6	4	–	1	11
TOTAL	139	116	76	288	619
6. BUTE:					
Cumbraes	2	7	30	59	98
Kilbride (Arran)	1	1	1	–	3
Kilmory	1	1	–	–	2
Kingarth	1	1	–	–	2
North Bute	1	3	9	15	28
Rothesay	4	63	116	166	349
TOTAL	10	76	156	240	482
7. CAITHNESS:					
Canisbay	2	–	–	–	2
Dunnet	3	–	–	–	3
Halkirk	5	2	–	2	9
Latheron	8	1	4	11	24
Olrick	4	–	1	12	17
Reay	4	1	–	–	5
Thurso	6	6	16	45	73
Wick	8	17	47	116	188
TOTAL	40	27	68	186	321
8. CLACKMANNAN:					
Alloa	8	44	59	134	245
Clackmannan	5	4	4	23	36
Dollar	4	10	18	44	76
Logie	9	28	62	71	170
Tillicoultry	4	5	13	43	65
TOTAL	30	91	156	315	592

SPECIAL Classified Return of Owners of Lands and Heritages—May 1869.—*continued.*

COUNTY AND PARISH.	I. Owners of Lands and Heritages of the Annual Value of £.500 and upwards.	II. Owners of Lands and Heritages of the Annual Value of between £.100 and £.500.	III. Owners of Lands and Heritages of the Annual Value of between £.50 and £.100.	IV. Owners of Lands and Heritages of the Annual Value of between £.20 and £.50.	TOTAL.
9. DUMBARTON:					
Bonhill	10	25	46	87	168
Cardross	8	22	27	77	134
Cumbernauld	4	16	12	35	67
Dumbarton	9	51	53	58	171
Kilmarnock	4	12	4	4	24
Kilpatrick, New	9	19	10	14	52
Kilpatrick, Old	5	12	14	42	73
Kirkintilloch	4	36	48	92	180
Roseneath	2	20	47	69	138
Row	3	120	184	191	498
TOTAL	58	333	445	669	1,505
10. DUMFRIES:					
Annan	7	34	57	84	182
Caerlaverock	2	2	–	5	9
Canonbie	1	–	–	–	1
Closeburn	4	2	1	2	9
Cummertrees	5	1	–	2	8
Dalton	3	5	–	–	8
Dornock	5	5	3	3	16
Dryfesdale	6	15	15	35	71
Dumfries	5	71	131	203	410
Dunscore	4	33	11	10	58
Durrisdeer	1	–	–	–	1
Eskdalemuir	3	2	–	–	5
Ewes	2	2	–	–	4
Glencairn	8	20	5	8	41
Graitny	6	–	–	8	14
Half-Morton	1	1	–	–	2
Hoddam	5	3	5	16	29
Hutton	4	3	–	–	7
Johnstone	1	2	–	–	3
Keir	5	–	–	–	5
Kirkconnell	1	1	1	–	3
Kirkmahoe	4	15	9	6	34
Kirkmichael	2	5	–	1	8
Kirkpatrick-Fleming	5	4	3	4	16
Kirkpatrick-Juxta	4	4	1	1	10
Langholm	3	8	24	21	56
Lochmaben	8	11	14	49	82
Middlebie	7	13	4	7	31
Moffat	4	23	32	63	122
Morton	2	–	1	3	6
Mousewald	5	3	–	1	9
Penpont	2	4	2	12	20
Ruthwell	1	4	–	–	5
St. Mungo	2	8	6	3	19
Sanquhar	3	1	5	19	28
Tinwald	5	4	1	–	10
Torthorwald	2	1	–	–	3
Tundergarth	3	14	6	3	26
Tynron	3	2	–	4	9
Wamphray	3	6	1	–	10
Westerkirk	3	–	–	–	3
TOTAL	145	267	212	378	1,002
11. EDINBURGH:					
Bothwick	5	2	3	8	18
Calder, Mid	8	9	4	12	33
Calder, West	14	16	15	21	66
Canongate	2	7	3	5	17
Carrington	2	–	1	1	4
Cockpen	5	8	23	33	69
Colinton	10	10	7	31	58
Corstorphine	5	16	9	16	46
Cramond	10	7	7	23	47
Cranston	4	1	–	–	5
Crichton	2	3	–	8	13
Currie	13	9	9	25	56
Dalkeith	3	31	52	113	199
Duddingstone	4	52	125	130	311
Edinburgh (Edinburgh being a burghal parish, the Board consists of representative members).	–	–	–	–	–

COUNTY AND PARISH.	I. Owners of Lands and Heritages of the Annual Value of £.500 and upwards.	II. Owners of Lands and Heritages of the Annual Value of between £.100 and £.500.	III. Owners of Lands and Heritages of the Annual Value of between £.50 and £.100.	IV. Owners of Lands and Heritages of the Annual Value of between £.20 and £.50.	TOTA
11. EDINBURGH—*cont^d.*					
Fala	4	1	1	–	
Glencross	6	4	4	7	2
Heriot	5	3	–	–	
Inveresk	9	49	58	140	2
Kirknewton	7	12	3	11	
Lasswade	15	20	28	72	1
Leith, North	11	102	133	188	4
Leith, South	23	246	299	368	9
Liberton	13	12	20	31	
Newbattle	3	2	2	2	
Newton	3	1	–	–	
Penicuick	7	11	15	34	
Ratho	12	5	6	16	
St. Cuthberts	104	1,102	1,813	3,315	6,3
Stow	11	8	2	6	
Temple	4	1	4	12	
TOTAL	324	1,750	2,646	4,528	9,2
12. ELGIN OR MORAY:					
Abernethy	2	–	–	–	
Alves	4	3	1	–	
Bellie	1	1	–	15	
Birnie	1	1	–	–	
Dallas	2	1	–	–	
Drainy	4	2	4	30	
Duffus	7	–	1	19	
Duthill	3	–	–	1	
Dyke and Moy	5	1	2	3	
Edinkillie	4	1	–	–	
Elgin	4	38	59	134	
Forres	7	15	43	69	
Kinloss	3	4	4	6	
Knockando	4	–	–	–	
New Spynie	4	2	3	15	
Rafford	4	–	–	–	
Rothes	11	3	5	3	
St. Andrews-Lhanbride.	5	3	3	2	
Speymouth	1	–	–	1	
Urquhart	2	2	6	10	
TOTAL	78	77	131	308	
13. FIFE:					
Abbotshall	7	15	12	65	
Aberdour	5	5	4	19	
Anstruther, Easter (burghal parish. Board composed exclusively of elected members).	–	–	–	–	
Auchterderran	4	13	9	21	
Auchtermuchty	2	12	12	36	
Auchtertool	2	1	1	3	
Ballingry	4	8	2	1	
Beath	8	11	6	12	
Burntisland	7	21	29	60	
Cameron	11	13	2	4	
Carnbee	10	4	2	1	
Carnock	3	2	3	18	
Ceres	8	18	12	19	
Crail	8	6	11	14	
Cults	1	3	1	5	
Cupar	6	28	43	93	
Dairsie	5	2	3	3	
Dalgety	3	–	2	5	
Denino	2	2	1	–	
Dunfermline	24	42	50	206	
Dysart	7	17	17	92	

SPECIAL Classified Return of Owners of Lands and Heritages.—May 1869—*continued.*

UNTY AND ARISH	I. Owners of Lands and Heritages of the Annual Value of £. 500 and upwards.	II. Owners of Lands and Heritages of the Annual Value of between £. 100 and £. 500.	III. Owners of Lands and Heritages of the Annual Value of between £. 50 and £. 100.	IV. Owners of Lands and Heritages of the Annual Value of between £. 20 and £. 50.	TOTAL.
FIFE—*continued.*					
[illegible]	4	9	10	31	54
[illegible]ort-on-Craig	4	1	6	28	39
[illegible]	6	14	27	80	127
[illegible]thing	7	4	9	30	50
[illegible]k	4	4	–	6	14
[illegible]gy	3	7	2	15	27
[illegible]	8	8	7	17	40
[illegible]nhar	8	8	3	29	48
[illegible]	6	3	8	14	31
[illegible]n	7	12	4	21	44
[illegible]nie	7	7	–	6	20
[illegible]rns	5	1	2	–	8
[illegible]ly	4	40	75	165	284
[illegible]	4	7	3	23	37
[illegible]	4	6	10	56	76
[illegible]	11	13	3	15	42
[illegible]h	13	11	12	32	68
[illegible]gh	2	3	13	39	57
[illegible]	3	6	–	7	16
[illegible]oem	2	4	7	45	58
[illegible]ews	17	47	82	169	315
[illegible]ards	1	5	9	14	29
[illegible]nce	2	2	3	22	29
[illegible]	5	13	4	4	26
[illegible]	6	11	10	45	72
[illegible]glo	7	10	2	13	32
[illegible]n	2	6	4	6	18
[illegible]	2	5	8	43	58
TAL	281	490	545	1,652	2,968
FORFAR:					
[illegible]no	8	4	–	1	13
[illegible]	1	2	–	4	7
[illegible]	2	36	70	197	305
[illegible]	5	8	15	44	72
[illegible]	9	17	33	93	152
[illegible]one	1	–	–	–	1
[illegible]	3	–	–	–	3
[illegible]	3	2	1	5	11
[illegible]	65	447	441	659	1,612
[illegible]en	5	–	1	7	13
[illegible]	2	–	1	9	12
[illegible]	2	3	–	–	5
[illegible]	8	28	37	128	201
[illegible]	2	1	–	–	3
[illegible]	4	12	9	7	32
[illegible]ty	4	1	–	–	5
[illegible]illor	4	5	1	4	14
[illegible]	4	1	1	8	14
[illegible]nir	7	14	17	98	136
[illegible]	1	1	1	–	3
Benvie	18	117	137	265	537
[illegible]	1	–	–	–	1
[illegible]ert	5	–	–	–	5
nd Strathmartin	8	7	3	8	26
[illegible]ir	4	1	1	–	6
[illegible]th	10	35	46	137	228
[illegible]se	10	49	99	229	387
[illegible]	2	3	1	7	13
[illegible]le	1	2	2	8	13
[illegible]e	5	2	1	–	8
[illegible]n	2	–	–	–	2
[illegible]ans	15	25	50	138	228
[illegible]hrow	2	7	2	–	11
[illegible]ice	9	5	–	–	14
[illegible]	2	4	–	–	6
OTAL	234	839	970	2,056	4,099
ADDINGTON:					
[illegible]ly	3	1	1	17	22
[illegible]aneford	7	1	1	–	9
[illegible]	3	4	1	–	8
[illegible]n	6	4	4	11	25

COUNTY AND PARISH.	I. Owners of Lands and Heritages of the Annual Value of £. 500 and upwards.	II. Owners of Lands and Heritages of the Annual Value of between £. 100 and £. 500.	III. Owners of Lands and Heritages of the Annual Value of between £. 50 and £. 100.	IV. Owners of Lands and Heritages of the Annual Value of between £. 20 and £. 50.	TOTAL.
15. HADDINGTON—*continued.*					
Dunbar	9	12	31	81	133
Garvald	4	1	–	1	6
Gladsmuir	7	3	–	2	12
Haddington	9	18	44	91	162
Innerwick	4	3	1	2	10
Morham	2	3	–	–	5
North Berwick	3	7	17	67	94
Oldhamstocks	3	2	–	1	6
Ormiston	3	1	1	9	14
Pencaitland	4	2	–	2	8
Prestonkirk	8	2	7	20	37
Prestonpans	4	4	11	26	45
Salton	4	–	–	–	4
Spott	4	2	1	–	7
Stenton	2	1	–	1	4
Tranent	8	8	14	50	80
Whitekirk	3	–	–	–	3
Whittingham	5	1	–	1	7
TOTAL	105	80	134	382	701
16. INVERNESS:					
Alvie	6	–	–	1	7
Ardersier	1	1	–	3	5
Barra	1	–	–	–	1
Boleskine and Abertarff	2	–	–	–	2
Bracadale	1	–	–	–	1
Cromdale	3	–	2	45	50
Croy	4	7	–	–	11
Daviot	8	3	–	–	11
Dores	3	4	–	–	7
Duirnish	4	3	–	–	7
Glenelg	3	1	–	1	5
Harris	1	1	–	1	3
Inverness	19	76	88	228	411
Kilmallie	4	1	8	23	36
Kilmonivaig	6	–	1	1	8
Kilmorack	3	1	4	15	23
Kilmuir (Skye)	1	–	–	–	1
Kiltarlity	4	1	–	–	5
Kingussie	5	1	4	19	29
Kirkhill	7	–	–	2	9
Laggan	4	–	–	1	5
Moy	3	8	–	–	11
Petty	4	1	–	1	6
Portree	2	1	2	10	15
Sleat	1	–	–	–	1
Snizort	5	–	–	–	5
Strath	2	–	–	3	5
Uist, North	1	–	–	–	1
Uist, South	1	–	–	–	1
Urquhart	4	–	–	2	6
TOTAL	113	110	109	356	688
17. KINCARDINE.					
Banchory-Devenick	13	21	20	19	73
Banchory-Ternan	8	1	9	36	54
Benholm	2	–	1	5	8
Bervie	2	1	1	6	10
Dunottar	3	2	2	20	27
Durris	1	–	–	–	1
Fettercairn	3	3	–	10	16
Fetteresso	9	10	17	47	83
Fordoun	11	3	3	16	33
Glenbervie	4	2	1	2	9
Kinneff	4	6	–	1	11
Laurencekirk	3	3	5	15	26
Maryculter	5	2	1	1	9
Marykirk	6	1	1	4	12
Nigg	9	3	–	2	14
St. Cyrus	8	–	2	2	12
Strachan	3	1	–	–	4
TOTAL	94	59	63	186	402

SPECIAL Classified Return of Owners of Lands and Heritages.—May 1869—*continued.*

COUNTY AND PARISH.	I. Owners of Lands and Heritages of the Annual Value of £.500 and upwards.	II. Owners of Lands and Heritages of the Annual Value of between £.100 and £.500.	III. Owners of Lands and Heritages of the Annual Value of between £.50 and £.100.	IV. Owners of Lands and Heritages of the Annual Value of between £.20 and £.50.	TOTAL.
18. KINROSS:					
Kinross	7	22	15	45	89
Orwell	6	35	5	27	73
Portmoak	5	19	4	16	44
TOTAL	18	76	24	88	206
19. KIRKCUDBRIGHT:					
Anwoth	3	4	2	4	13
Balmaclellan	6	9	–	1	16
Balmaghie	6	9	1	3	19
Borgue	8	8	2	1	19
Buittle	11	5	2	2	20
Carsphairn	3	9	1	1	14
Colvend	6	6	1	6	19
Crossmichael	10	17	2	7	36
Dalry	3	3	3	13	22
Girthon	2	–	–	17	19
Kells	4	4	2	13	23
Kelton	8	11	23	60	102
Kirkbean	2	–	1	3	6
Kirkcudbright	2	7	13	63	85
Kirkgunzeon	1	4	–	1	6
Kirkmabreck	7	3	6	7	23
Kirkpatrick-Durham	5	16	6	5	32
Kirkpatrick-Irongray	5	12	5	5	27
Lochrutton	4	8	6	1	19
Minigaff	5	2	3	9	19
New Abbey	2	8	4	5	19
Parton	6	6	1	1	14
Rerrick	8	14	2	11	35
Terregles	2	4	1	2	9
Tongland	6	5	–	8	19
Troqueer	7	43	26	69	145
Twynholm	3	9	1	2	15
Urr	10	23	24	54	111
TOTAL	145	249	138	374	906
20. LANARK:					
Avondale	6	60	51	88	205
Barony (Burghal)	–	–	–	–	–
Biggar	4	10	17	35	66
Blantyre	2	23	18	27	70
Bothwell	22	49	101	153	325
Cadder	9	33	19	37	98
Cambuslang	4	11	14	27	56
Cambusnethan	12	43	66	121	242
Carluke	14	20	38	62	134
Carmichael	1	–	–	1	2
Carnwath	9	21	10	24	64
Covington	2	2	–	–	4
Crawford	9	1	3	1	14
Crawfordjohn	3	7	–	5	15
Culter	3	5	–	–	8
Dalserf	5	11	19	36	71
Dalziel	7	16	20	26	69
Douglas	3	2	7	17	29
Glasgow (Burghal Parish, Elected Members).	–	–	–	–	–
Glassford	3	26	15	23	67
Gorbals	7	62	43	35	147
Govan	111	1,059	668	286	2,124
Hamilton	17	87	105	160	369
Kilbride, East	11	53	31	44	139
Lanark	8	26	36	112	182
Lesmahago	15	36	28	53	132
Libberton	3	6	–	–	9
Monkland, New	16	65	89	212	382
Monkland, Old	37	90	72	158	357
Pittenain	1	1	–	–	2
Rutherglen	12	39	45	68	164
Shotts	19	25	22	33	99
Stonehouse	3	11	17	33	64

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20. LANARK—*contd.*					
Symington	4	2	1	2	
Wandell and Lamington.	2	–	–	–	
Walston	2	–	1	3	
Wiston and Roberton	5	3	–	–	
TOTAL	391	1,905	1,556	1,882	5,
21. LINLITHGOW:					
Abercorn	2	–	–	–	
Bathgate	14	43	59	100	
Borrowstounness	4	11	19	51	
Carriden	5	1	4	16	
Ecclesmachen	3	–	–	1	
Kirkliston	9	4	2	12	
Linlithgow	11	17	38	110	
Livingstone	4	13	3	12	
Queensferry (Burgh Parish, Elected Members).	–	–	–	–	
Torphichen	6	18	5	13	
Uphall	6	8	4	18	
Whitburn	8	17	24	45	
TOTAL	72	132	158	378	
22. NAIRN:					
Ardclach	3	3	–	–	
Auldearn	6	–	–	4	
Cawdor	1	1	–	–	
Nairn	5	19	30	59	
TOTAL	15	23	30	63	
23. ORKNEY AND SHETLAND:					
ORKNEY:					
Birsay and Harray	1	2	–	16	
Cross and Burness	2	1	–	2	
Evie and Rendal	2	4	5	6	
Firth	–	2	2	4	
Holm	1	1	2	1	
Kirkwall	–	12	22	45	
Lady	1	1	–	–	
Orphir	1	5	1	3	
Ronaldshay, South	2	2	6	7	
Stromness	1	3	5	30	
Stronsay	2	4	–	–	
Westray & Papa Westray.	2	3	1	3	
TOTAL for ORKNEY.	15	40	44	117	
SHETLAND:					
Bressay	1	1	2	2	
Delting	1	2	2	3	
Dunrossness	2	1	1	2	
Fetlar and North Yell	1	2	4	2	
Lerwick	1	14	20	49	
Nesting	6	–	–	1	
North Mavine	1	3	–	2	
Sandsting	–	6	1	10	
Tingwall	1	5	5	13	
Unst	2	4	1	5	
Walls	1	2	2	3	
Yell	–	5	3	4	
TOTAL for SHETLAND.	17	45	41	96	
TOTAL for ORKNEY and SHETLAND.	32	85	85	213	

Special Classified Return of Owners of Lands and Heritages.—May 1869—*continued.*

County and Parish.	I. Owners of Lands and Heritages of the Annual Value of £.500 and upwards.	II. Owners of Lands and Heritages of the Annual Value of between £.100 and £.500.	III. Owners of Lands and Heritages of the Annual Value of between £.50 and £.100.	IV. Owners of Lands and Heritages of the Annual Value of between £.20 and £.50.	Total.
PEEBLES:					
on	6	1	1	3	11
ier	4	1	–	–	5
ne	3	3	–	2	8
hen	6	9	8	47	70
West	9	10	5	4	28
	5	1	1	–	7
s	9	3	1	–	13
	8	12	38	92	150
	4	–	1	–	5
	5	–	1	3	9
muir	3	5	–	1	9
Total	62	45	56	152	315
PERTH:					
gie	1	1	1	–	3
e	–	–	–	–	–
by	9	13	7	22	51
	7	14	12	38	71
arder	6	14	13	54	87
gaven	5	3	2	10	20
dder	5	2	–	–	7
by	8	15	–	2	25
rd	6	1	1	9	17
hol	4	9	–	–	13
rrie	8	21	38	74	141
er	6	14	13	41	74
	7	17	10	19	53
	3	2	1	–	6
	4	5	2	1	12
	1	–	–	–	1
	6	2	5	9	22
Angus	6	15	14	45	80
	8	11	32	60	111
	7	5	–	16	28
	2	–	–	–	2
	4	1	1	1	7
	7	6	3	6	22
ney	5	3	3	12	23
ne	8	6	6	27	47
d, Little	6	7	9	7	29
g	5	7	5	15	32
	10	8	7	13	38
denny	5	5	–	4	14
ot	4	5	2	2	13
all	13	1	1	–	15
ay	4	23	9	18	54
	2	–	–	–	2
re	1	–	1	1	3
	3	2	–	4	9
ock	12	4	3	35	54
die	4	2	–	–	6
ven	7	–	–	–	7
ns	6	2	–	1	9
rd	2	–	–	–	2
n	7	17	48	46	118
dy	2	1	–	1	4
ait	6	15	–	22	43
rgan	6	3	2	5	16
	4	2	–	2	8
en	5	3	3	15	26
die	2	3	–	–	5
	5	–	2	1	8
	7	3	4	14	28
	6	4	2	10	22
	19	132	171	371	693
f-Monteith	6	8	1	5	20
ay	4	13	14	35	66
rton	6	3	1	5	15
	2	2	–	–	4
	4	5	3	28	40
adoes	2	–	–	1	3
rmuir	6	7	8	7	28
y-Gask	4	4	1	1	10
llan	1	2	2	22	27
	2	–	–	1	3
Total	323	473	463	1,138	2,397

County and Parish.	I. Owners of Lands and Heritages of the Annual Value of £.500 and upwards.	II. Owners of Lands and Heritages of the Annual Value of between £.100 and £.500.	III. Owners of Lands and Heritages of the Annual Value of between £.50 and £.100.	IV. Owners of Lands and Heritages of the Annual Value of between £.20 and £.50.	Total.
26. RENFREW:					
Abbey	23	82	135	263	503
Cathcart	14	57	84	76	231
Eaglesham	1	2	2	15	20
Eastwood	13	42	73	89	217
Erskine	7	5	9	22	43
Houston	4	4	4	15	27
Innerkip and Gourock	2	8	10	24	44
	3	38	75	47	163
Kilbarchan	8	20	22	55	105
Kilmalcolm	3	11	10	21	45
Lochwinnoch	8	32	40	60	140
Mearns	10	31	20	24	85
Neilston	17	33	56	115	221
Paisley (Burghal)	–	–	–	–	–
Port-Glasgow	13	54	45	80	192
Renfrew	11	19	41	64	135
Total	137	438	626	970	2,171
27. ROSS and CROMARTY:					
Alness	3	2	–	2	7
Applecross	3	–	–	–	3
Avoch	2	–	–	1	3
Barvas	1	–	–	2	3
Contin	8	3	2	4	17
Cromarty	1	1	2	3	7
Dingwall	2	12	21	26	61
Edderton	3	1	–	2	6
Fearn	5	3	1	2	11
Fodderty	4	2	1	5	12
Gairloch	2	1	–	2	5
Glenshiel	3	–	–	–	3
Killearnan	2	–	1	1	4
Kilmuir Easter	5	1	–	–	6
Kiltearn	5	4	–	1	10
Kincardine	4	4	1	–	9
Knockbain	5	1	–	3	9
Lochalsh	1	–	–	–	1
Lochbroom	4	3	1	3	11
Lochcarron	4	1	–	2	7
Lochs	1	–	–	3	4
Logie Easter	3	1	–	–	4
Nigg	6	–	–	1	7
Resolis or Kirkmichael	2	5	1	1	9
Rosemarkie	3	2	3	23	31
Rosskeen	5	2	3	18	28
Stornoway	1	6	19	33	59
Tain	3	14	10	24	51
Tarbat	2	2	3	3	10
Uig	1	–	–	–	1
Urquhart	3	1	–	3	7
Urray	8	4	2	2	16
Total	105	76	71	170	422
28. ROXBURGH:					
Ancrum	7	4	5	8	24
Ashkirk	6	2	–	–	8
Bedrule	3	2	1	1	7
Bowden	2	12	4	13	31
Castleton	6	3	1	3	13
Cavers	4	7	1	8	20
Crailing	3	–	–	–	3
Ecford	5	2	1	–	8
Ednam	5	–	1	–	6
Hawick	8	49	79	150	286
Hopekirk	8	1	–	–	9
Hownam	5	3	–	–	8
Jedburgh	8	21	35	80	144
Kelso	8	19	48	100	175
Kirkton	3	1	–	–	4
Lilliesleaf	2	9	4	6	21
Linton	4	1	–	–	5

SPECIAL Classified Return of Owners of Lands and Heritages.—May 1869—*continued.*

COUNTY AND PARISH.	I. Owners of Lands and Heritages of the Annual Value of £.500 and upwards.	II. Owners of Lands and Heritages of the Annual Value of between £.100 and £.500.	III. Owners of Lands and Heritages of the Annual Value of between £.50 and £.100.	IV. Owners of Lands and Heritages of the Annual Value of between £.20 and £.50.	TOTAL.
28. ROXBURGH—*contd.*					
Mackerston	2	–	–	–	2
Maxton	5	–	–	–	5
Melrose	18	34	59	163	274
Minto	4	–	–	–	4
Morebattle	7	4	2	3	16
Oxnam	4	3	–	–	7
Roberton	6	3	–	–	9
Roxburgh	No Return. Assessment on old valued rent.				
St. Boswells	1	16	5	15	37
Smailholm	2	2	1	1	6
Southdean	3	1	1	–	5
Sprouston	4	–	–	–	4
Stitchel	1	–	–	–	1
Wilton	7	14	12	42	75
Yetholm	3	3	–	5	11
TOTAL	154	216	260	598	1,228
29. SELKIRK:					
Ettrick	4	6	–	–	10
Galashiels	6	18	16	56	96
Kirkhope	4	2	–	–	6
Selkirk	8	16	17	63	104
Yarrow	5	3	–	–	8
TOTAL	27	45	33	119	224
30. STIRLING:					
Airth	8	4	4	8	24
Alva	1	–	23	32	56
Baldernock	3	11	7	6	27
Bothkennar	4	8	3	13	28
Buchanan	1	–	–	–	1
Campsie	7	18	24	61	110
Denny	5	20	37	70	132
Drymen	10	12	8	13	43
Dunipace	4	12	9	13	38
Falkirk	7	71	89	236	403
Fintry	2	2	–	–	4
Gargunnock	3	4	–	1	8
Kilsyth	6	14	35	55	110
Kippen	5	7	3	1	16
Larbert	8	6	5	25	44
Muiravonside	5	17	6	13	41
Polmont	8	17	9	20	54
STIRLING—*contd.*					
St. Ninians	15	49	32	102	1
Slamannan	6	8	17	33	
Stirling	7	107	113	165	
Strathblane	5	10	4	6	
TOTAL	120	397	428	873	1,8
31. SUTHERLAND:					
Assynt	–	–	1	–	
Clyne	1	–	–	1	
Creich	5	2	2	2	
Dornoch	2	2	1	1	
Duirness	–	–	1	–	
Eddrachillis	–	–	1	–	
Farr	1	–	–	–	
Golspie	1	1	–	12	
Kildonan	1	–	3	6	
Lairg	2	–	–	–	
Loth	1	–	–	–	
Rogart	1	2	–	3	
Tongue	1	–	–	–	
TOTAL	16	7	9	25	
32. WIGTON:					
Glasserton	5	–	–	–	
Inch	2	4	4	21	
Kirkcolm	4	2	1	4	
Kirkinner	4	4	–	1	
Kirkmaiden	3	–	–	6	
Kirkowan	3	4	2	5	
Leswalt	3	–	1	20	
Luce, New	1	4	–	2	
Luce, Old	4	2	–	12	
Mochrum	4	5	1	16	
Penninghame	5	7	14	54	
Portpatrick	3	1	–	1	
Sorby	3	2	1	10	
Stoneykirk	5	–	–	1	
Stranraer (Burghal Parish).	–	–	–	–	
Whithorn	6	1	3	22	
Wigton	5	5	12	61	
TOTAL	60	41	39	236	

SUMMARY.

COUNTIES.	I. Owners of Lands and Heritages of the Annual Value of £.500 and upwards.	II. Owners of Lands and Heritages of the Annual Value of between £.100 and £.500.	III. Owners of Lands and Heritages of the Annual Value of between £.50 and £.100.	IV. Owners of Lands and Heritages of the Annual Value of between £.20 and £.50.	TOTAL.
Aberdeen	310	377	510	1,399	2,596
Argyll	147	174	211	675	1,207
Ayr	255	670	753	1,702	3,380
Banff	66	32	56	245	399
Berwick	139	116	76	288	619
Bute	10	76	156	240	482
Caithness	40	27	68	186	321
Clackmannan	30	91	156	315	592
Dumbarton	58	333	445	669	1,505
Dumfries	145	267	212	378	1,002
Edinburgh	324	1,750	2,646	4,528	9,248
Elgin	78	77	131	308	594
Fife	281	490	545	1,652	2,968
Forfar	234	839	970	2,056	4,099
Haddington	105	80	134	382	701
Inverness	113	110	109	356	688
Kincardine	94	59	63	186	402
Kinross	18	76	24	88	
Kirkcudbright	145	249	138	374	
Lanark	391	1,905	1,556	1,882	5,
Linlithgow	72	132	158	378	
Nairn	15	23	30	63	
Orkney and Shetland	32	85	85	213	
Peebles	62	45	56	152	
Perth	323	473	463	1,138	2,
Renfrew	137	438	626	970	2,
Ross	105	76	71	170	
Roxburgh	154	216	260	598	1,
Selkirk	27	45	33	119	
Stirling	120	397	428	873	1,
Sutherland	16	7	9	25	
Wigton	60	41	39	236	
TOTAL	4,106	9,776	11,217	22,844	47,

Appendix, No. 15

MEMORANDUM of FACTS respecting the Proposal to change the Area of Management and Settlement of the POOR, and of Rateability therefor, in *Scotland.*

(Prepared by a Committee of the Commissioners of Supply for the County of Edinburgh.)

IT is understood that the proposal of the deputation, which waited on the Lord Advocate upon the 14th instant, was that the area of poor law management, settlement, and rating in Scotland, should be extended from parishes to counties.

The grounds upon which this proposal appears to be rested, are—

1. That the town parishes are at present unduly burdened with paupers, who ought to be maintained by country parishes.

2. That the cost of management under the present system is excessive.

3. That the proposal of county areas is in accordance with the English system under the "Union Chargeability Act, 1865."

Upon examination all these grounds will be found to be untenable.

1. It is the reverse of the fact that the town parishes are burdened with a number of paupers in excess of the burden borne by the rural parishes. The statistics furnished by the parishes themselves, and published in the annual Reports of the Board of Supervision, prove this.

The eight principal towns from which the Registrar General of Scotland takes his statistics, comprise the parishes of Aberdeen and Old Machar, Dundee and Liff and Benvie, Greenock, Paisley and Abbey, Perth, the five parishes of Edinburgh and Leith, and the four parishes of Glasgow, 17 parishes in all, and they contain a population of 950,048. The number of registered poor and their dependents receiving relief from these parishes on the 14th of May, in each of the last seven years, and the per-centage of pauperism to population, was as follows:—

Year.	Poor.	Per-Centage.
1863	32,616	3·42
1864	33,261	3·50
1865	33,532	3·52
1866	31,848	3·35
1867	32,537	3·42
1868	37,981	3·99
1869	34,891	3·69
Average	33,809	3·55

Appendix, No. 15.

The population of all the remaining parishes in Scotland is 2,112,246, and the following is a similar statement of the number of poor supported by them at the same periods:—

	Poor.	Per Centage.
1863 - - - - -	87,668	4·15
1864 - - - - -	87,444	4·13
1865 - - - - -	87,862	4·11
1866 - - - - -	87,760	4·15
1867 - - - - -	88,632	4·19
1868 - - - - -	90,995	4·30
1869 - - - - -	93,448	4·42
Average - - -	89,115	4·20

From the above statement it will be seen that the number of poor, with whom the principal town parishes in Scotland are burdened, is actually smaller in proportion to their population than the number supported by the country parishes.

The average excess of pauperism in the other parishes in Scotland, as compared with these 17 town parishes, is 0·63 per cent., or 63 per 10,000 of population. To equalise the proportion of pauperism, therefore, it would be necessary to add 5,985 paupers to the average annual number in those 17 town parishes.

2. The cost of poor law management in Scotland bears a favourable comparison with the cost of management in England, as the following Table, extracted from the last published Report of the Poor Law Board (21st Annual Report, App., p. 157), will show:—

Expended for Relief of the Poor.

Years ended at Lady Day (25th March).	(A.) In-Maintenance.	(B) Out-Relief.	(C.) Maintenance of Lunatics in Asylum or Licensed House.	(D.) Workhouse Loan repaid, and Interest thereon.	(E.) Salaries of Officers, including Sums repaid by Her Majesty's Treasury.	(F.) Other Expenses of, or immediately connected with, Relief.	Total.
	£.	£.	£.	£.	£.	£.	£.
1863 - - -	1,127,142	3,574,136	501,368	176,165	679,480	468,745	6,527,036
1864 - - -	1,095,814	3,466,392	524,166	177,247	696,098	463,664	6,423,381
1865 - - -	1,111,478	3,258,813	535,115	175,242	706,529	477,789	6,264,966
1866 - - -	1,188,784	3,196,685	566,482	180,746	730,704	576,116	6,439,517
1867 - - -	1,375,627	3,358,351	607,292	186,317	747,650	684,603	6,959,840
1868 - - -	1,517,496	3,620,284	656,792	207,998	770,539	724,951	7,498,061

Costs of Proceedings at Law or in Equity, are not included in Relief of the Poor; and Medical Relief is charged separately, and is not included in the above. The charges in the two columns (E.) and (F.) correspond very closely with the charge in the Returns of the Board of Supervision under the single head of "Management."

In 1863 "Management" in England thus cost 1,148,225 *l.*, or 17·59 per cent. of the total expenditure; in 1864 it cost 1,159,762 *l.*, or 18·05 per cent.; in 1865 it cost 1,184,318 *l.*, or 18·90 per cent.; in 1866 it cost 1,306,820 *l.*, or 20·29 per cent.; in 1867 it cost 1,432,253 *l.*, or 20·57 per cent.; and in 1868 it cost 1,495,490 *l.*, or 19·94 per cent. of the total expended for relief of the poor. In 1868 the salaries of the officers alone came to 770,539 *l.*, or 10·27 per cent. of the total.

In 1863 "Management" in Scotland cost 77,916 *l.*, or 11·05 per cent. of the total expenditure; in 1864 it cost 81,738 *l.*, or 11·30 per cent.; in 1865 it cost 84,257 *l.*, or 11·51 per cent.; in 1866 it cost 85,660 *l.* or 11·58 per cent.; in 1867 it cost 90,328 *l.*, or 11·92 per cent.; and in 1868 it cost 94,452 *l.*, or 11·87 per cent. of the total expended for the relief and management of the poor. The salaries of the officers alone, in England, came to 10·27 per cent. in the year 1868, being little more than 1 per cent. above the average rate for the salaries of officers and *all other charges* under the head of "Management" in Scotland, for the six years 1863-4-5-6-7-8. The average of those years in England was 19·22 per cent., and in Scotland 11·53 per cent.; the difference being 7·69 per cent.

3. The object and effect of the "Union Chargeability Act, 1865," are thus described by the Poor Law Board, in their Annual Report for the year 1865-6, page 21:—

"Under the provisions of this Act, some parishes which, from peculiar circumstances, had escaped the burden of relief of the poor, and extra-parochial places which had hitherto been exempted from it, will incur some additional pecuniary liability; but there can be little doubt that all places comprised in one union, and having such mutual interests as their mutual vicinity to each other must create, may properly be required to bear in common the relief of those who become destitute within its limits; and we trust that, whilst it will lead to an improved and uniform management of the poor, it will also be found no less beneficial to the labouring class and the owners and occupiers of property."

In Scotland no similar state of matters exists. There are no parishes or extra-parochial places which escape all share of the burden of supporting the poor. The evil referred to by the Poor Law Board not having arisen in Scotland, the remedy required in England is not applicable in this country.

Moreover, a system of county areas in Scotland would not be at all in accordance with the English system.

England and Wales are divided into 665 districts, for poor law purposes, and the population of the whole is 20,066,224, which gives an average population to each poor law district of 30,174. The population of Scotland is 3,062,294; and if it were divided into poor law districts, with an average population of 30,174 in each, as in England, the number of such districts would be 101, and not 32, as proposed.

Population, however, is not the only principle considered in the formation of the English districts. The extent of superficial area is also kept in view.

England and Wales contain 58,320 square miles, and the average extent of the 655 English poor law districts is 89 square miles. Scotland contains 30,865 square miles; and a division into districts containing the same average of 89 square miles for each district, would require the creation of, not 32, but 346 such districts.

A division of Scotland into 32 unions, as has been proposed, would give to each union an average population of 95,696, and an average area of 964 square miles.

It may be further remarked, that the 655 poor law districts are not all unions formed by the Poor Law Board. Some of them are single parishes or incorporations, either under Gilbert's Act or under Local Acts. *See* House of Commons Return, 17th July 1866; Sessional Paper, No. 442 (C. I.) The total number of unions *proper*, in England and Wales (*i. e.* unions of parishes formed by the Poor Law Board, to which the compulsory provisions of the "Union Chargeability Act, 1865," apply) is 595. Of these only 17 include populations above 100,000, and 69 have populations under 10,000. The average population of each of the 595 unions formed by the Poor Law Board is only 27,031. The union in England and Wales, with the largest population, is that of Chorlton, in the immediate vicinity of Manchester. It has a population of 165,579, but the area of that union is only 18 square miles.

The population of the County of Edinburgh is 274,000, and its area is 397 square miles.

It thus appears that the grouping of parishes into unions has been by no means indiscriminate in England, and that it bears no resemblance to the proposed system of a county rating in Scotland.

(Corrected down to 1869.)

Edinburgh, 23 January 1867.

NOTE as to PAUPERISM, VALUATION, and ASSESSMENT, in the PARISHES in which the Towns of *Edinbu*
Glasgow, Dundee, Aberdeen, Leith, Paisley, Ayr, Stranraer, and *Dumfries* are partly or wholly situated

NAMES OF TOWNS.	Parishes in which situated.	Population, 1861.	Number of Poor Registered, Casual and Dependents, during Year ended 14 May 1868.	Proportion of Paupers to Population.	Gross Value of Property.	Amount of Assessment for Year ended 1868.	Rate of Assess per Ce of Gross Va
					£.	£.	£.
Aberdeen - -	Aberdeen - -	*C* 41,962	4,021	1 in 10	133,173	9,140	6·8
	Old Machar - -	*C* 33,236	2,784	1 „ 12	122,042	8,113	6·6
Ayr - - -	Ayr - - -	*C* 9,308	1,632	1 „ 6	46,632	3,383	7·2
	Newton-on-Ayr -	5,124	668	1 „ 8	10,163	1,221	12·0
	St. Quivox - -	7,097	1,391	1 „ 5	16,426	2,577	15·6
Dundee - -	Dundee - - -	*C* 68,986	8,828	1 „ 7	290,661	16,542	5·6
	Liff and Benvie -	*C* 24,108	1,431	1 „ 16	83,366	5,290	6·3
Dumfries - -	Dumfries - -	13,523	1,381	1 „ 9	60,274	3,058	5·0
	Troqueer - -	4,743	1,178	1 „ 4	21,148	1,446	6·8
Edinburgh - -	Edinburgh - -	66,429	10,437	1 „ 6	477,096	27,686	5·8
	St. Cuthbert's - -	91,325	8,601	1 „ 10	539,344	24,026	4·4
	Canongate - -	11,653	542	1 „ 21	29,339	2,913	9·9
Glasgow - -	Barony - - -	*C* 177,527	30,179	1 „ 5	857,501	37,932	4·4
	Glasgow - -	157,909	16,008	1 „ 9	786,544	44,839	5·7
	Govan - - -	100,716	5,039	1 „ 19	513,659	16,273	3·1
	Gorbals - - -	10,494	803	1 „ 13	19,977	2,338	11·7
Leith - - -	North Leith - -	10,903	485	1 „ 22	78,083	2,229	2·8
	South Leith - -	26,170	2,591	1 „ 10	120,591	8,078	6·6
Paisley - - -	Abbey - - -	*C* 29,687	1,948	1 „ 15	104,622	7,369	7·0
	Paisley - - -	*C* 31,538	3,792	1 „ 8	70,860	6,741	9·5
Stranraer - -	Stranraer - -	*C* 4,022	424	1 „ 9	10,841	777	7·1
	Inch - - -	3,469	236	1 „ 14	19,491	846	4·3
	Leswalt - - -	2,701	217	1 „ 12	8,810	690	7·8

Those Parishes marked *C* have a classification of Occupants under the 36th Section of the Act.

Appendix, No. 15.

GROSS RENTAL of LANDS and HERITAGES in the following PARISHES, partly Urban and partly Rural, as returned by the Inspectors of Poor for the Year ended at Whit-Sunday 1870, distinguishing the Rental of the Landward or Rural from the Burghal or Urban portion of the Parish.

PARISHES.	Gross Rental in Landward or Rural portion of Parish. £.	s.	d.	Gross Rental in Burghal or Urban portion of the Parish. £.	s.	d.	Within Municipal Boundaries of
St. Cuthberts	29,502	16	–	512,424	12	6	Edinburgh.
				26,485	8	5	Leith.
Canongate	337	–	–	29,654	19	–	Edinburgh.
North Leith	115	–	–	86,015	19	4	Leith.
South Leith	12,464	7	9	102,887	5	–	Leith.
				28,569	5	–	Edinburgh.
				866	8	–	Portobello.
Barony	67,097	6	5	853,615	–	5	Glasgow.
Govan	229,581	6	–	334,991	19	–	Glasgow.
Liff and Benvie	14,832	15	–	75,375	14	–	Dundee.
Dundee	19,443	18	–	301,092	–	–	Dundee.
Old Machar	86,966	–	–	47,294	–	–	Aberdeen.
Abbey	61,439	11	–	43,624	19	11	Paisley.
Hawick	8,114	8	3	25,246	8	6	Hawick.
Wilton	8,951	6	9	7,616	4	4	Hawick.
Galashiels	9,564	7	5	16,220	2	9	Galashiels.
Melrose	37,628	9	11	11,988	6	8	Galashiels.
Inch	15,847	11	6	2,319	8	–	Stranraer.
Leswalt	781	13	3	180	15	11½	Stranraer.
Kilrenny	8,594	17	6	3,727	8	10	Kilrenny.
				680	5	5	Anstruther.
Arbroath	1,166	1	6	29,276	10	8	Arbroath.
St. Vigeans	25,370	7	–	27,343	8	5	Arbroath.
Ayr	12,523	19	6	37,146	4	–	Ayr.
St. Quivox	12,290	4	–	6,601	16	–	Ayr.
Newton-on-Ayr	2,018	8	–	9,231	2	–	Ayr.
Banff	6,432	4	–	8,792	2	–	Banff.
Gamrie	12,751	14	4	4,793	6	1	Banff.
Dumbarton	4,301	14	–	23,870	7	–	Dumbarton.
Cardross	20,311	12	10	6,506	9	6	Dumbarton.
Dumfries	20,194	3	8	41,895	4	7	Dumfries.
Terregles	5,879	18	–	107	–	–	Dumfries.*
Troqueer	13,253	8	5	9,177	8	8	Dumfries.
Elgin	11,877	17	–	19,759	7	2	Elgin.
New Spynie	5,400	3	–	1,866	13	2	Elgin.
St. Andrews, Lhanbride	8,027	17	–	306	–	–	Elgin.
Craig	10,219	7	–	280	11	–	Montrose.
Montrose	10,120	18	4	45,598	8	–	Montrose.
Perth	6,106	10	–	74,393	10	–	Perth.
Kinnoull	8,252	13	8	10,077	15	1	Perth.
Tibbermuir	14,387	18	1	692	12	8	Perth.
Dalmeny	13,287	19	5	1,209	17	–	Queensferry.
St. Andrew's	25,766	4	–	22,720	18	–	St. Andrew's.
St. Leonard's	1,386	8	2	2,354	4	–	St. Andrew's.
Stirling	2,457	5	–	42,971	1	2	Stirling.
St. Ninian's	56,321	18	6	7,195	3	10	Stirling.
Inverurie	4,087	15	3	6,274	5	2	Inverurie.
Kintore	7,847	11	4	1,891	9	–	Kintore.
Irvine	27,254	14	–	17,157	19	–	Irvine.
Dundonald	40,895	18	–	5,307	14	3	Irvine.
Kilmarnock	27,748	9	–	49,024	–	–	Kilmarnock.
Riccarton	27,188	7	–	2,487	3	6	Kilmarnock.
Kirkcaldy	3,856	1	8	21,982	17	–	Kirkcaldy.
Abbotshall	9,835	1	6	9,879	12	–	Kirkcaldy
Kinghorn	11,722	10	–	34,451	2	–	Kinghorn.
				1,517	14	–	Kirkcaldy.

* Exclusive of Valuation of Railway.

CLASSIFICATIONS of Occupants approved by the Board of Supervision in terms of the Act 24 & 25 Vi c. 37, in the 22 Parishes which fell under the Operation of that Act in 1861.

No.	Parish.	Date of Approval.	Classes of Occupants.	Rates to be Charged in each Class.
1.	Ayr - - - - -	1861: 17 October -	Class I.—Dwelling-houses, banking establishments, writers' offices. Class II.—Shops, warehouses, inns, hotels, mills, quarries, harbours, railways, gas and water companies, and generally all other heritages not falling under the first and third class. Class III.—Lands and fishings.	Rate in Class II. to be half, and in Class III. one-fourth, of rate in Cl
2.	Dalry (Ayr) - - - -	1862: 13 February -	Class I.—Farms and steadings, and all lands used for agricultural pasture, and all inclosed woodlands. Class II.—Railways, corn-mills, sawmills, workshops, lime-works, brick-works, gas-works, tile-works, and lands, &c. belonging thereto. Class III.—Mines, minerals, quarries, coal-works, and furnaces. Class IV.—All houses, tenements, shops, factories, warehouses, stores, manufactories, cellars, inns, stables, gardens, yards, and pleasure-grounds, and generally all lands, &c. not included in Classes I., II., III.	Rate in Class I. to be fourth, in Class II. one-half, and in Class I be three-fourths of re Class IV.
3.	Kilbirnie - - - - (Scheme of classification proposed by Parochial Board, altered by Board of Supervision before approval.)	16 January -	Class I.—Dwelling-houses, and all lands and heritages not included under Classes II., III., and IV. Class II.—Mines, minerals, quarries, coal-works, lime-works, brick-works, tile-works, net-works, ironstone furnaces and iron-works, mills and factories, and all other public works and lands, and lands and buildings in connection with any of them, shops, warehouses, and inns. Class III.—Railways. Class IV.—Lands and heritages used for agricultural purposes, including farm steadings and other buildings connected therewith, and all inclosed woodlands.	Rate in Class II. to be fifths, and in Class III one-half, and in Clas one-fourth of rate in Cl
4.	West Kilbride - -	1861: 7 November	Class I.—Lands - - - - -

CLASSIFICATIONS of Occupants approved by the Board of Supervision in terms of the Act 24 & 25 Vict. c. 37, &c.—*cont^d.*

Parish.	Date of Approval.	Classes of Occupants.	Rates to be Charged in each Class.
	1861:		
Kettle - - - - - (Scheme of classification proposed by Parochial Board, altered by Board of Supervision before approval.)	17 April -	Class I.—All lands and heritages not included under Classes II. and III. Class II.—Railways. Class III.—Lands and heritages used for agricultural purposes.	Rate in Class II. to be two-thirds, and in Class III., one-third of rate in Class I.
Dundee - - - (Scheme of classification proposed by Parochial Board, altered by Board of Supervision before approval.)	14 November	Class I.—All lands and heritages not included under Classes II. and III. Class II.—Quarries, fishings, and railways. Class III.—Lands and heritages used for agricultural purposes, including market gardens and nurseries.	Rate in Class II. to be three-fourths, and rate in Class III. to be one-third of rate in Class I.
Liff and Benvie - - (Note as above.)	14 November	Same as preceding (Dundee) - - -	Same as preceding.
Logie Pert - - -	21 November	Class I.—Dwelling-houses, mansion-houses, and all houses not included in subsequent classes. Class II.—Manufactories, bleach-fields, mills, and workshops. Class III.—Crofts and railways, and railway buildings. Class IV.—Lands and houses used for agricultural purposes and pertinents; also fishings, shootings, and quarries.	Rate in Class IV. to be one-sixth; in Class III. to be two-sixths, and in Class II. to be three sixths of rate in Class I.
	1862:		
Montrose - - - (Scheme of classification proposed by Parochial Board, altered by Board of Supervision before approval.)	20 February -	Class I.—All lands and heritages not included under Classes II. and III. Class II.—Railways and quarries. Class III.—Lands and heritages used for agricultural purposes, including market gardens, nursery grounds, and farm-houses and fishings.	Rate in Class II. to be three-fourths, and in Class III. to be one-third of rate in Class I.
Strickathrow - - - (Scheme of classification proposed by Parochial Board, altered by Board of Supervision before approval.)	23 January -	Class I.—Woodlands, grass parks, farms and crofts, with all buildings thereon used for agricultural purposes. Class II.—Mills, with or without land attached, workshops, and game. Class III.—Dwelling-houses.	Rate in Class I. to be one-fifth, and rate in Class II. to be two-fifths of rate in Class III.
Kinross - - - - (Scheme of classification proposed by Parochial Board, altered by Board of Supervision before approval.)	15 May -	Class I.—Dwelling-houses, banks, and offices, and all other lands and heritages not included in Classes II. and III. Class II.—Shops, workshops, warehouses, manufactories, railways, stables, cellars, and yards. Class III.—Farm-lands, nurseries, collieries and market gardens.	Rate in Class II. to be one-half, and in Class III. to be one-fifth of the rate in Class I.
Orwell - - - - (Note as above.)	15 May -	Same as Kinross - - - - -	Same as Kinross.
	1861:		
Portmoak - - -	26 December	Class I.—Houses. Class II.—Lands.	Rate in Class II. to be one-third of rate in Class I.
Kirkcudbright - - (Scheme of classification proposed by Parochial Board, altered by Board of Supervision before approval.)	19 December	Class I.—Dwelling-houses, banking establishments, inns, hotels, shops and offices occupied in connection with dwelling-houses, and their pertinents. Class II.—Shops and warehouses unconnected with dwelling-houses. Class III.—All other lands and heritages.	Rate in Class II. to be five-eighths, and in Class III. to be one-fourth of rate in Class I.
East Kilbride - -	28 November	Class I.—Farms and land used or occupied for agricultural purposes. Class II.—Houses, public works, and all other property.	Rate in Class I. to be three-tenths of rate in Class II.

CLASSIFICATIONS of Occupants approved by the Board of Supervision in terms of the Act 24 & 25 Vict. c. 37, &c.—*cont*d.

No.	PARISH.	Date of Approval.	Classes of Occupants.	Rates to be Charged in each Class.
		1861:		
19.	Lochwinnoch - - -	31 October -	Class I.—Land. Class II.—Public works, railways, &c. Class III.—Dwelling-houses, shops, &c.	Rate in Class I. to be one fourth; and in Class II. t be one-half of rate i Class III.
20.	Port Glasgow - -	5 December -	Class I.—Agricultural subjects. Class II.—Market gardens. Class III.—All other lands and heritages.	Rate in Class I. to be one third; and in Class II. one half of the rate in Clas III.
21.	Campsie - - - - (Scheme of classification proposed by Parochial Board, altered by Board of Supervision before approval.)	28 November -	Class I.—Dwelling-houses, with retail shops attached, inns, spirit shops and public-houses. Class II.—Banking-houses. Class III.—All other dwelling-houses. Class IV.—Shops, including wrights' shops, smiths' shops, weaving shops, bakeries, &c Class V.—Manufactories and public works. Class VI.—Farms, or farm lands. Class VII—Mineral fields. Class VIII.—Railways.	Occupants in Class I. to b assessed at a rate equal 92 per cent. of rate Classes III. and VIII.; Class II. upon double t rate in Classes III. ar VIII.; in Class IV. at rate equal to 85 per cent. rate in Classes III. ar VIII.; in Class V. at ra equal to 80 per cent. of ra in Classes III. and VIII in Class VI. at rate equ to 30 per cent. of rate Classes III. and VIII.; Class VII. at rate equal 70 per cent. of rate Classes III. and VIII.
		1862:		
22.	Stranraer - - -	14 February -	Class I.—Lands and heritages occupied wholly or in part as bank offices, writers' offices, or agency offices. Class II.—Lands and heritages occupied exclusively as private dwelling-houses and pertinents. Class III.—All other lands and heritages. On 16th October 1862, the Board of Supervision, on the application of the Parochial Board, altered the classification for Stranraer, to the effect of including hotels, inns, and shops in Class II., instead of Class III., as previously approved by the Board of Supervision on 14th February 1862.	Rate in Class II. to be or half; and in Class III. be one-fourth of rate Class I.

Note.—No application has been received by the Board of Supervision from any parish except Stranraer to alter the cla fication fixed with the approval of the Board in terms of the Act 24 & 25 Vict. c. 37.

TABLE showing Number of IRISH PAUPERS Chargeable in *Scotland*, and Number Removed to *Ireland* in the following Years.

YEAR.	Number of Irish Paupers including Dependants.	Number of Persons Removed to Ireland.
1864	33,961	1,056
1865	37,202	888
1866	35,047	691
1867	38,127	300
1868	40,649	497
1869	42,773	428

Abstract Special Return of Management for Year 1869.

County and Parish.	Population in 1861.	Salary of Inspector.	Salary of Assistant Inspector.	Salary of Collector.	Extra Cost of Collection.	Salary of Clerk.	Auditor.	Postages, Printing, and Stationery.
1. ABERDEEN:		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
leen - -	41,962	250 – –	205 – –	170 – –	54 19 3	20 – –	15 – –	123 3 –
dour - -	1,997	20 – –	- -	- -	- -	- -	- -	1 1 1
ne - - -	1,160	15 – –	- -	5 – –	- -	- -	- -	4 4 –
d - - -	1,264	15 – –	- -	5 – –	- -	- -	- -	3 5 10½
indoir - -	1,593	20 – –	- -	5 – –	- -	- -	- -	3 1 10
terless - -	2,010	20 – –	- -	10 – –	- -	- -	2 2 –	4 16 2
elvie - -	1,807	15 – –	- -	10 – –	1 5 –	- -	- -	5 3 3
- - -	1,284	20 – –	- -	5 – –	- -	- -	- -	2 – 2
tie - - -	547	2 2 –	- -	- -	- -	- -	- -	– 16 3
ney - -	1,490	18 – –	- -	7 – –	– 2 4	- -	- -	3 1 7
el of-Garioch -	2,023	28 – –	- -	12 – –	- -	- -	3 3 –	7 15 8
- - -	511	12 – –	- -	3 – –	- -	- -	- -	1 7 5
y - - -	1,254	20 – –	- -	3 – –	- -	- -	3 3 –	3 9 11
l - - -	792	10 – –	- -	3 – –	- -	- -	- -	4 11 –½
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ond - -	892	11 – –	1 6 6	5 – –	- -	- -	- -	2 2 4
en - -	2,743	15 – –	10 – –	10 – –	- -	- -	- -	11 8 5
mond - -	1,165	20 – –	- -	5 – –	- -	- -	- -	2 19 1
ot - - -	614	5 5 –	- -	- -	- -	- -	- -	– 13 1
, New - -	4,385	30 – –	5 – –	—	—	—	—	—
, Old - -	5,174	45 – –	- -	25 –	- -	- -	- -	14 3 7
blade - -	926	18 – –	- -	- -	– 5 –	- -	- -	1 15 9
noak - -	996	10 – –	- -	- -	- -	- -	- -	– 14 6
e - - -	585	15 – –	- -	5 – –	—	—	—	—
- - -	1,287	15 – –	- -	- -	- -	- -	- -	3 – –
n - - -	3,913	30 – –	- -	20 – –	– 6 –	- -	1 11 6	8 3 11
ay - - -	1,003	10 – –	- -	10 – –	- -	- -	- -	4 13 7
ue - - -	2,086	25 – –	- -	15 – –	- -	- -	- -	9 2 10
ran - -	1,891	23 – –	- -	7 – –	– 10 –	- -	- -	2 17 6
erburgh - -	4,511	60 – –	- -	37 3 7	- -	- -	3 3 –	20 4 5
e - - -	4,344	35 – –	- -	30 – –	4 – –	- -	- -	12 19 5
ly - - -	1,029	19 – –	- -	6 – –	2 6 –	- -	- -	6 13 5
s - - -	1,049	18 – –	- -	2 – –	– 1 1	- -	- -	1 16 8
bucket - -	552	6 – –	- -	2 – –	- -	- -	- -	2 10 8
muick - -	1,668	- -	- -	- -	- -	- -	- -	6 14 7
tly - -	4,329	49 19 –	- -	10 – –	- -	- -	- -	16 14 7
h - - -	1,565	22 10 –	- -	7 19 –	– 7 –	- -	2 12 6	6 – 5½
rurie - -	2,668	25 – –	- -	15 – –	- -	- -	2 2 –	9 10 2
r - - -	811	9 – –	- -	3 – –	- -	- -	- -	1 1 5
hhall and Kin-	933	6 10 –	- -	- -	- -	- -	- -	– 8 4
ll.								
nnay - -	832	8 15 –	- -	6 15 –	- -	- -	- -	2 5 1
lrummy - -	590	7 – –	- -	- -	- -	- -	- -	– 8 4
cardine O'Neil -	2,186	27 10 –	- -	7 10 –	- -	- -	- -	5 1 11
g Edward -	2,843	35 – –	- -	15 – –	– 5 –	- -	2 2 –	5 2 5
nellar - -	691	10 – –	- -	5 – –	1 5 7	- -	- -	3 7 10
nethmont - -	1,187	21 – –	- -	4 – –	- -	- -	- -	2 16 11
tore - -	1,895	20 – –	- -	10 – –	- -	- -	3 3 –	12 6 10
chel-Cushnie -	1,173	10 – –	- -	- -	- -	- -	- -	– 15 2
ie - - -	577	7 – –	- -	2 – –	- -	- -	- -	1 7 5
ie-Buchan -	762	18 – –	- -	2 – –	- -	- -	1 11 6	3 9 7
ie-Coldstone -	932	18 – –	- -	5 – –	1 3 6	- -	- -	5 2 1½
gside - -	3,008	20 – –	- -	10 – –	– 15 –	- -	- -	13 9 11½
may - -	2,142	20 – –	1 – –	10 – –	– 4 –	- -	3 3 –	5 1 2½
nphanan - -	1,251	14 – –	- -	6 – –	- -	- -	- -	2 18 5½
char, New -	1,511	20 – –	- -	10 – –	- -	- -	12 2 –	4 4 8
char, Old - -	33,236	250 – –	150 – –	140 – –	- -	- -	5 – –	45 2 –
drum - -	2,343	32 – –	- -	10 – –	– 9 2	- -	3 3 –	10 17 7

ABSTRACT Special Return of Management for Year 1869—*continued.*

COUNTY AND PARISH.	Population in 1861.	Salary of Inspector.	Salary of Assistant Inspector.	Salary of Collector.	Extra Cost of Collection.	Salary of Clerk.	Auditor.	Postage Printing, Stationc
1. ABERDEEN—*continued.*		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s.
Methlic	2,157	14 – –	– –	6 – –	– –	– –	2 12 6	7 4
Midmar	1,091	13 – –	– –	5 – –	– –	– –	– –	4 17
Monquhitter	2,580	25 – –	2 17 6	15 – –	– 12 –	– –	2 2 –	8 7
Monymusk	988	8 – –	– –	8 – –	– –	– –	– –	2 16
Newhills	3,463	52 10 –	– –	– –	– –	– –	2 2 –	11 3
Oyne	1,127	15 – –	– –	5 – –	– –	– –	– –	4 15
Petercultter	1,410	15 – –	– –	10 – –	– 16 3	– –	– –	3 6
Peterhead	9,796	100 – –	– –	52 – –	8 19 2	– –	3 3 –	21 7
Pitsligo	1,890	13 10 –	10 – –	6 10 –	– –	– –	– –	3 7
Premnay	916	10 – –	– –	5 – –	– –	– –	6 16 6	5 2
Rathen	2,554	20 – –	– –	10 – –	1 2 6	– –	– –	8 6
Rayne	1,514	9 15 –	– –	– –	– –	– –	– –	2 7
Rhynie	1,061	15 – –	– –	10 – –	– –	– –	– –	4 19
Skene	1,831	20 – –	– –	10 – –	– 10 11	– –	3 3 –	1 8
Slains	1,266	22 – –	– –	5 – –	– –	– –	– –	5 1
Strathdon	1,459	19 – –	– –	6 – –	– –	– –	– –	4 8
Strichen	2,472	28 – –	– –	10 – –	1 13 5	– –	– –	1 15
Tarland and Migvie	1,246	20 – –	– –	5 – –	– –	– –	– –	5 15
Tarves	2,509	20 – –	– –	10 – –	– 10 –	– –	2 12 6	3 19
Tough	874	9 – –	– –	3 – –	– –	– –	– –	1 2
Towie	839	15 – –	– –	3 10 –	– –	– –	– –	2 10
Tullynessle	957	15 – –	– –	3 10 –	—	—	—	—
Turriff	3,693	50 – –	– –	20 – –	– –	– –	2 2 –	16 18
Tyrie	3,043	28 – –	– –	12 – –	1 10 –	– –	– –	4 19
Udny	1,068	16 – –	– –	5 – –	– 12 3	– –	– –	11 19
TOTAL	222,550	2,119 6 –	389 4 –	931 8 7	87 15 1	20 – –	87 15 –	592 14
2. ARGYLL:								
Ardchattan & Muckairn	2,110	52 – –	– –	35 – –	– –	– –	– –	5 5
Ardnamurchan	4,700	45 – –	– –	35 – –	– –	– –	4 4 –	13 18
Campbeltown	8,149	110 – –	50 – –	– –	1 10 –	– –	3 3 –	18 4
Coll	784	10 – –	– –	10 – –	– –	– –	– –	– 8
Colonsay and Oronsay	598	5 – –	—	—	—	—	—	—
Craignish	618	10 – –	– –	4 – –	– 10 –	– –	– –	4 8
Dunoon and Kilmun	5,461	93 – –	– –	37 – –	1 – 10	– –	5 5 –	23 4
Gigha	467	5 – –	– –	3 – –	– –	– –	– –	– 14
Glassary	4,473	35 – –	– –	– –	– –	– –	2 2 –	7 10
Glenorchy and Inishail	1,307	30 – –	5 – –	5 – –	– –	– –	– –	9 4
Inveraray	2,095	28 – –	—	—	—	—	—	—
Inverchaolain	424	14 – –	– –	4 – –	– –	– –	– –	1 2
Jura	1,052	20 – –	1 10 –	3 – –	– –	– –	– –	3 –
Kilbrandon	1,859	15 – –	– –	9 – –	– –	– –	3 – 3	3 –
Kilcalmonell and Kilberry	2,312	30 – –	– –	21 – –	– –	– –	5 – –	2 4
Kilchonan	3,436	32 – –	5 – –	15 – –	– 19 8	6 18 8	5 – –	15 12
Kilchrennan and Dalavich	615	15 – –	– –	10 – –	– –	– –	– –	1 17
Kildalton	2,956	26 – –	10 – –	5 – –	– –	15 – –	– –	13 10
Kilfinan	1,891	30 – –	– –	2 10 –	– –	– –	– –	3 15
Kilfinichen	2,518	50 – –	– –	30 – –	– –	– –	– –	18 18
Killarrow	3,969	42 – –	10 – –	15 – –	1 18 4	17 11 7	– –	17 9
Killean and Kilchenzie	1,890	32 10 –	– –	12 10 –	– 3 11	– –	– –	4 16
Kilmartin	949	12 – –	– –	6 – –	– –	– –	– –	5 18
Kilmodan	433	12 – –	– –	– –	– –	– –	– –	– 13
Kilmore and Kilbride	2,962	60 – –	– –	30 – –	– –	6 4 5	3 3 –	18 12
Kilninian and Kilmore	3,433	40 – –	– –	48 19 –	– –	– –	– –	4 5
Kilninver and Kilmelfort	800	12 10 –	– –	7 10 –	– –	– –	– –	3 12
Knapdale, North	1,327	15 – –	– –	15 – –	– –	– –	– –	4 7
Knapdale, South	2,519	25 – –	– –	– –	– –	– –	– –	2 15
Lismore and Appin	3,595	82 10 –	11 5 –	48 10 –	1 6 6	– –	– –	17 17

ABSTRACT Special Return of Management for Year 1869—*continued.*

COUNTY AND PARISH.	Population in 1861.	Salary of Inspector.	Salary of Assistant Inspector.	Salary of Collector.	Extra Cost of Collection.	Salary of Clerk.	Auditor.	Postages, Printing, and Stationery.
3. ARGYLL—*continued.*		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
goilhead - -	702	22 – –	– –	8 – –	– –	– –	– –	9 17 11
en - - -	1,226	15 – –	– –	32 – –	– –	– –	2 10 –	19 16 4
ll and Skipness	1,277	30 – –	– –	20 – –	– –	– –	5 – –	8 10 5
end - -	1,214	15 – –	– –	5 – –	– –	– –	2 10 9	3 16 –
ur - -	563	15 – –	– –	– –	– –	– –	– –	4 1 9
chlan - -	309	6 – –	– –	– –	– –	– –	– –	– 18 2
ay - - -	1,380	35 – –	– –	15 – –	– –	– –	– –	3 2 9
- - -	3,214	20 – –	– –	12 – –	– 9 6	– –	– –	7 – 10
TOTAL - - -	79,587	1,146 10 –	92 15 –	503 19 –	7 18 9	45 14 8	36 – 9	283 13 9½
4. AYR:								
ssan - -	6,776	50 – –	37 10 –	– –	13 – 2	– –	6 – –	18 9 –
inleck - -	4,213	50 – –	– –	5 – –	– –	– –	– –	8 13 1
- - -	9,308	120 – –	– –	50 – –	– –	– –	– –	51 12 10½
ntrae - -	1,483	40 – –	– –	– –	– –	– –	– –	13 3 9
- - -	910	15 – –	– –	5 – –	– –	– –	– –	– 7 9
- - -	5,775	40 – –	– –	36 – –	– –	– –	– –	8 1 6½
onell - -	2,588	35 – –	– –	20 – –	– –	– –	– –	20 17 –
on - - -	1,604	13 – –	– –	7 – –	– –	– –	– –	3 7 9
ie - - -	730	5 – –	– –	5 10 –	– –	2 2 –	—	—
ock, New -	2,891	30 – –	– –	35 – –	– –	– –	2 – –	5 14 7
ock, Old -	3,721	60 – –	– –	– –	– –	– –	– –	7 6 9½
- - -	2,050	30 – –	– –	15 – –	– –	– –	18 18 –	12 5 2½
ellington -	4,194	35 – –	– –	– –	– –	– –	– –	10 – –
- - -	11,156	70 – –	– –	60 – –	– –	– –	5 – –	21 3 10
mple - -	1,325	15 – –	– –	5 – –	– –	– –	– –	4 3 5
orn - -	3,283	35 – –	– –	30 – –	– 5 6	– –	– –	7 19 6
onald - -	7,606	45 – –	27 10 –	50 2 2	2 4 –	– –	– –	40 10 –½
p - - -	1,038	15 – –	– –	7 10 –	– –	– –	– –	2 13 10
ick - -	1,532	20 – –	– –	10 – –	– –	– –	– –	3 18 8
n - - -	5,254	30 – –	– –	– –	– –	10 – –	– –	6 18 4
n - - -	7,053	70 – –	– –	30 – –	– –	– –	4 4 –	23 10 6
- - -	5,695	70 – –	– –	40 – –	– –	– –	4 4 –	17 3 9½
nie - -	5,265	40 – –	– –	11 6 –	– –	– –	4 – –	15 10 3½
ide, West -	1,968	30 – –	– –	10 – –	– –	– –	3 3 –	6 8 9
arnock - -	23,556	120 – –	80 – –	– –	– –	16 6 –	– –	53 13 6
urs - -	3,526	20 – –	– –	19 10 10	– –	– –	– –	20 8 11
inning - -	7,717	65 – –	– –	45 – –	– –	– –	2 – –	12 15 11
michael - -	2,823	30 – –	– –	– –	– –	– –	– –	6 13 3
oswald - -	2,060	15 – –	– –	10 – –	– –	3 – –	2 2 –	7 6 1
s - - -	3,620	55 – –	– –	27 15 –	– –	– –	– –	12 18 3½
oun - -	4,840	40 – –	– –	20 – –	1 3 –	– –	– –	12 13 8
hline - -	2,303	30 – –	– –	12 – –	– –	– –	– –	1 – 6
ole - -	6,713	110 – –	– –	10 – –	1 7 6	– –	6 16 6	11 13 6
cton - -	1,937	25 – –	– –	20 – –	– 6 –	– –	1 1 –	5 11 10
kirk - -	3,270	35 – –	– –	29 13 6	– –	– –	– –	13 16 2
on-upon-Ayr -	5,124	40 – –	– –	20 – –	1 7 –	– –	2 2 –	21 15 8
tree - -	1,676	21 – –	– –	10 – –	– –	– –	– –	11 4 2
rton - -	5,629	25 – –	– –	55 – –	– –	– –	– –	12 19 9
uivox - -	7,097	33 – –	40 – –	30 – –	– –	– –	2 2 –	26 19 7
- - -	4,042	25 – –	40 – –	12 10 –	– –	– –	– –	10 17 2
- - -	743	7 – –	– –	3 – –	– –	– –	– –	2 7 8
enston - -	5,452	45 – –	– –	25 – –	8 5 2	– –	2 2 –	11 18 7
arton - -	4,449	35 – –	– –	30 – –	4 4 –	– –	1 – –	8 7 6
ton - -	1,544	22 – –	– –	8 – –	1 3 6	– –	– –	4 – 9
ugton - -	855	12 10 –	– –	5 6 –	– –	– –	– –	2 14 9
olton - -	2,669	20 – –	– –	15 – –	– –	– –	– –	9 7 2
TOTAL - - -	199,063	1,793 10 –	225 – –	840 3 6	33 5 10	31 8 –	66 14 6	591 4 8
4. BANFF:								
lour - -	1,665	15 – –	– –	10 – –	– –	2 – –	– –	1 – –
h - - -	1,467	10 – –	– –	10 – –	– 7 6	– –	– –	2 17 5
F - - -	4,673	32 – –	– –	25 – –	5 8 6	– –	2 2 –	15 15 4
arm - -	1,412	20 – –	– –	10 – –	– 6 –	– –	1 1 –	3 11 9
liphnie - -	867	17 – –	– –	– –	– 7 6	– –	– –	1 6 –

ABSTRACT Special Return of Management for Year 1869.—*continued.*

COUNTY AND PARISH.	Population in 1861.	Salary of Inspector.	Salary of Assistant Inspector.	Salary of Collector.	Extra Cost of Collection.	Salary of Clerk.	Auditor.	Postages, Printing, and Stationery
4. BANFF—*continued.*		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Boyndie	1,711	20 – –	– – –	5 – –	– – –	– –	4 4 –	2 8 1
Cabrach	794	6 – –	– – –	6 – –	– – –	– –	– – –	3 – 1
Cullen	1,975	20 – –	– – –	10 – –	– 13 6	– –	– 10 6	3 6
Deskford	1,031	12 – –	– – –	5 – –	– – –	– –	– – –	2 7 1
Fordyce & Portsoy	4,145	40 1 4	– – –	14 1 3	2 5 9	– –	– – –	20 2
Forglen	783	6 – –	– – –	6 – –	– – –	– –	– – –	2 2
Gamrie & Macduff	6,086	35 13 4	– – –	17 16 8	1 13 9	– –	2 2 –	20 16 1
Grange	1,909	30 – –	– – –	5 – –	– – –	– –	– – –	1 18
Inveravon	2,639	20 – –	16 – –	12 10 –	1 17 10	– –	– – –	9 18 1
Inverkeithny	880	6 – –	– – –	6 – –	– 3 6	– –	– – –	2 13
Keith	5,943	55 – –	– – –	17 10 –	5 18 6	– –	3 3 –	2 3
Kirkmichael	1,511	20 – –	– – –	12 10 –	– – –	– –	– – –	8 7 1
Marnoch	3,289	52 – –	– – –	– – –	– 10 6	– –	– – –	5 9
Mortlach	3,095	30 – –	– – –	10 – –	– – –	– –	3 3 –	9 12
Ordiquhill	764	7 – –	– – –	3 – –	– – –	– –	– – –	– 19 1
Rathven	8,240	55 – –	– – –	20 – –	11 9 4	– –	– – –	13 –
Rothiemay	1,414	23 14 –	– – –	6 6 –	– – –	– –	1 1 0	6 13
St. Fergus	1,608	15 – –	– – –	11 – –	– 11 1	– –	– – –	4 15
TOTAL	57,901	547 8 8	16 – –	222 13 11	31 13 3	2 – –	17 6 6	144 9 1
5. BERWICK:								
Abbey St. Bathans	179	4 4 –	– – –	1 1 –	– – –	– –	– – –	– 13
Ayton	2,014	30 – –	– – –	15 – –	3 18 8	– –	– 10 6	8 14
Bunkle and Preston	756	15 – –	– – –	5 – –	– – –	– –	– – –	2 1
Channelkirk	671	10 – –	– – –	5 – –	– – –	– –	– – –	2 19
Chirnside	1,502	25 – –	– – –	15 – –	– – –	– –	– – –	6 –
Cockburnspath	1,194	15 – –	– – –	5 – –	– – –	– –	– – –	2 6
Coldingham	3,241	50 – –	– – –	25 – –	– – –	– –	1 19 3	12 6
Coldstream	2,823	55 – –	– – –	15 – –	– – –	– –	– – –	24 2 1
Cranshaws	134	5 – –	– – –	– – –	– – –	– –	– – –	– 15
Dunse	3,595	50 – –	– – –	40 – –	1 10 7	– –	– – –	17 17
Earlstoun	1,825	20 – –	– – –	10 – –	– – –	– –	– – –	1 18
Eccles	1,861	20 – –	– – –	15 – –	– – –	– –	– – –	6 18
Edrom	1,592	20 – –	– – –	13 – –	– – –	– –	– – –	5 1
Eyemouth	1,804	40 – –	– – –	12 – –	1 8 7	– –	– – –	2 7
Fogo	559	10 – –	– – –	4 – –	– – –	– –	– – –	1 15
Foulden	431	8 – –	– – –	4 – –	– – –	– –	– – –	2 17 1
Gordon	931	12 – –	– – –	8 – –	– – –	– –	– – –	2 15
Greenlaw	1,370	20 – –	– – –	10 – –	– – –	– –	– – –	2 12
Hume	420	8 – –	– – –	5 – –	– – –	– –	– – –	– 16
Hutton	1,067	20 – –	– – –	11 4 –	– – –	– –	– – –	5 18
Ladykirk	564	10 – –	– – –	5 – –	– – –	– –	– – –	1 13
Langton	502	10 – –	– – –	10 – –	– – –	– –	– – –	1 3
Lauder	2,198	30 – –	5 – –	– – –	– – –	– –	– – –	9 4
Legerwood	599	8 – –	– – –	4 – –	– – –	– –	– – –	1 5
Longformacus	448	10 – –	– – –	3 – –	– – –	– –	– – –	1 7
Mertoun	729	10 – –	– – –	– – –	– – –	– –	– – –	– 11
Mordington	377	8 – –	– – –	5 2 6	– – –	– –	– – –	3 9
Nenthorn	461	6 – –	– – –	4 – –	– – –	– –	– – –	1 14
Polwarth	251	5 – –	– – –	5 – –	– – –	– –	– – –	– 18
Swinton	964	17 10 –	– – –	7 10 –	– – –	– –	– – –	2 13
Westruther	786	10 – –	– – –	5 – –	– – –	– –	– – –	1 14
Whitsome	640	13 – –	– – –	9 – –	– – –	– –	– – –	5 3
TOTAL	36,488	574 14 –	5 – –	275 17 6	7 6 10	– –	2 9 9	141 17
6. BUTE:								
Cumbraes	1,256	10 – –	– – –	5 – –	– – –	– –	– – –	1 12
Kilbride (Arran)	2,441	18 – –	– – –	15 – –	3 3 9	– –	– – –	4 9
Kilmory	3,151	20 – –	– – –	15 – –	3 16 –	– –	– – –	2 9
Kingarth	905	9 – –	– – –	9 – –	– – –	– –	– – –	5 10
North Bute	1,140	12 – –	– – –	13 9 –	2 13 8	– –	– – –	7 12
Rothesay	7,438	72 – –	– – –	80 1 9½	8 1 7	– –	– – –	19 11
TOTAL	16,331	141 – –	– – –	137 10 9½	17 15 –	– –	– – –	41 4

Abstract Special Return of Management for Year 1869—*continued.*

County and Parish.	Population in 1861.	Salary of Inspector.	Salary of Assistant Inspector.	Salary of Collector.	Extra Cost of Collection.	Salary of Clerk.	Auditor.	Postages, Printing, and Stationery.
7. CAITHNESS:		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
[illegible]er	1,746	23 18 6	- -	- -	- -	- -	- -	3 15 1
[illegible]sbay	2,730	15 - -	8 - -	15 - -	- 10 -	- -	- -	3 16 11
[illegible]net	1,861	20 - -	- -	12 12 -	- 9 6	- -	- -	8 4 3
[illegible]irk	2,864	30 - -	- -	20 - -	2 - -	- -	- -	5 3 6
[illegible]eron	8,571	90 - -	- -	60 - -	- -	- -	- -	17 8 1
[illegible]k	2,059	26 - -	- -	20 - -	- -	- -	7 2 -	12 17 5
[illegible]	2,476	—	—	—	—	—	—	—
[illegible]rso	5,561	60 - -	- -	132 4 -	- -	- -	12 2 -	6 17 10
[illegible]en	1,491	15 - -	- -	- -	- -	- -	- -	- 18 10
[illegible]k	12,841	120 - -	- -	224 - 2	- -	- -	33 12 -	62 3 -½
Total	42,200	399 18 6	8 - -	483 16 2	2 19 6	- -	52 16 -	121 4 11½
8. CLACKMANNAN:								
[illegible]a	8,867	80 - -	- -	40 - -	- -	- -	- -	31 13 8
[illegible]kmannan	4,425	30 - -	- -	30 - -	- -	- -	3 3 -	7 4 11
[illegible]ar	1,776	25 - -	- -	12 - -	- -	- -	1 1 -	3 9 1
[illegible]e	3,483	25 - -	- -	20 - -	- 11 -	- -	- -	7 4 8
[illegible]coultry	5,054	35 - -	- -	20 - -	1 8 11	- -	- -	7 14 2
Total	23,605	195 - -	- -	122 - -	1 19 11	- -	4 4 -	57 6 6
9. DUMBARTON:								
[illegible]ochar	629	5 - -	- -	5 - -	- -	- -	- -	1 2 -
[illegible]hill	8,866	100 - -	- -	40 - -	- -	- -	4 4 -	18 7 2
[illegible]lross	6,325	60 - -	- -	30 - -	- -	- -	3 3 -	31 17 2
[illegible]bernauld	3,513	35 - -	7 10 -	30 - -	- -	- -	- -	1 12 -
[illegible]barton	6,304	100 - -	- -	40 - -	- -	- -	4 4 -	14 11 2
[illegible]paronock	1,085	7 10 -	- -	7 10 -	- -	- -	- -	2 11 9
[illegible]patrick, New	4,910	50 - -	- -	45 - -	1 8 10	- -	- -	11 17 10
[illegible]atrick, Old	5,577	70 - -	- -	30 - -	- -	10 - -	- -	19 9 11
[illegible]intilloch	8,179	45 - -	- -	55 - -	24 15 3	- -	6 - -	26 7 2
[illegible]s	831	10 - -	- -	5 - -	- 6 2	- -	- -	2 17 11
[illegible]eneath	1,626	10 - -	- -	15 - -	- -	- -	1 1 -	8 15 11
[illegible]y	6,334	40 - -	20 - -	30 - -	2 4 10	- -	- -	34 14 -
Total	54,179	532 10 -	27 10 -	332 10 -	28 15 1	10 - -	18 12 -	174 4 -
10. DUMFRIES:								
[illegible]an	5,761	40 - -	- -	62 12 2	- -	8 18 10	4 2 -	17 7 -
[illegible]plegarth	935	12 - -	- -	- -	- -	- -	- -	1 19 8
[illegible]rlaverock	1,248	20 - -	- -	5 - -	- -	- -	- -	2 19 7
[illegible]ronbie	3,219	30 - -	- -	12 - -	- -	- -	2 - -	5 9 2
[illegible]seburn	1,651	20 - -	- -	10 - -	- -	- -	- -	10 2 4
[illegible]nmertrees	1,230	15 - -	- -	15 - -	- -	- -	- -	4 16 6
[illegible]ton	679	10 - -	- -	13 15 3½	- -	- -	- -	2 5 3
[illegible]nock	856	11 - -	- -	14 2 -	—	—	—	—
[illegible]fesdale	2,509	22 - -	- -	10 - -	- -	- -	- -	6 11 -
[illegible]mfries	13,523	102 - -	- -	58 8 3	4 9 9	- -	5 - -	37 6 6½
[illegible]nscore	1,554	14 - -	- -	6 - -	- -	- -	- -	4 4 3
[illegible]rrisdeer	1,320	15 - -	- -	7 10 -	- -	- -	- -	5 18 -
[illegible]dalemuir	590	8 - -	- -	4 - -	- -	- -	- -	- 14 9
[illegible]es	356	4 - -	- -	4 - -	- -	- -	- -	- 9 3
[illegible]ncairn	1,867	20 - -	- -	16 - -	- -	- -	- -	2 10 5
[illegible]nitny	1,620	20 - -	- -	20 - -	- -	- -	- -	3 17 4
[illegible]lf-Morton	713	12 - -	- -	4 - -	- 5 -	4 1 8	- -	- 7 1
[illegible]ddam	1,653	17 10 -	- -	17 10 -	- -	- -	- -	5 5 11
[illegible]lywood	1,115	10 - -	- -	10 - -	- -	- -	- -	5 11 1
[illegible]tton	876	11 - -	- -	4 - -	- 9 -	- -	- -	1 15 -
[illegible]instone	1,149	9 - -	- -	6 - -	- -	- -	- -	2 9 6
[illegible]ir	849	17 - -	- -	8 - -	- -	- -	- -	2 14 -
[illegible]rkconnell	996	15 - -	- -	7 10 -	- -	- -	- -	5 - 11
[illegible]rkmahoe	1,462	7 10 -	- -	- -	- -	- -	- -	- 18 6
[illegible]rkmichael	1,026	10 - -	- -	5 - -	- -	- -	- -	2 18 8
[illegible]rkpatrick-Fleming	1,925	10 - -	- -	15 - -	- -	- -	- -	8 5 1
[illegible]rkpatrick-Juxta	1,025	7 10 -	- -	7 - -	- -	- -	- -	3 17 3
[illegible]ngholm	2,979	22 10 -	- -	22 10 -	- -	- -	2 2 -	13 16 6

ABSTRACT Special Return of Management for Year 1869—*continued.*

COUNTY AND PARISH.	Population in 1861.	Salary of Inspector.	Salary of Assistant Inspector.	Salary of Collector.	Extra Cost of Collection.	Salary of Clerk.	Auditor.	Postages, Printing, a Stationery
DUMFRIES—*continued.*		£ s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s.
Lochmaben	3,087	30 – –	– –	30 – –	– –	– –	1 1 –	11 15
Middlebie	2,004	18 15 –	– –	12 10 –	– –	– –	– –	4 3
Moffat	2,232	20 – –	– –	10 – –	– –	– –	– –	3 9
Morton	2,253	20 – –	– –	12 – –	– –	– –	– –	2 12
Mousewald	633	15 – –	– –	12 – –	– –	– –	– –	2 18
Penpont	1,326	20 – –	– –	10 – –	– –	– –	– –	3 9
Ruthwell	1,046	21 – –	– –	– –	– –	– –	– –	2 13
St. Mungo	686	14 – –	– –	12 5 8	– –	– –	1 1 –	3 16
Sanquhar	3,569	25 – –	– –	15 – –	3 12 –	– –	– –	12 8
Tinwald	1,079	6 13 4	– –	3 6 8	– –	– –	– –	– 9
Torthorwald	1,254	14 – –	– –	10 – –	1 11 6	– –	2 2 –	2 17
Tundergarth	507	7 10 –	– –	5 – –	– –	– –	– –	2 2
Tynron	446	7 – –	– –	8 – –	– –	– –	– –	2 17
Wamphray	559	5 – –	– –	4 – –	– 6 6	– –	– –	1 12
Westerkirk	537	6 – –	– –	6 – –	– –	– –	– –	– 13
TOTAL	75,904	741 18 4	– –	515 – –½	10 13 9	13 – 6	17 8 –	217 10
11. EDINBURGH:								
Borthwick	1,742	30 – –	– –	5 – –	– –	– –	– –	7 6
Calder, Mid	1,389	25 – –	– –	15 – –	– –	– –	3 5 8	5 10
Calder, West	1,927	30 – –	– –	20 – –	– –	– –	7 17 6	10 18
Canongate	11,653	160 – –	65 – –	149 16 9	– –	– –	22 1 –	10 5
Carrington	681	10 – –	– –	10 – –	– –	– –	– –	2 9
Cockpen	2,902	30 – –	– –	19 4 –	– –	– –	– –	7 18
Colinton	2,656	25 – –	– –	25 – –	– –	– –	– –	11 15
Corstorphine	1,579	40 – –	– –	10 – –	– –	– –	– –	4 14
Cramond	2,748	30 – –	– –	29 2 4	– –	– –	– –	11 10
Cranston	1,035	17 – –	– –	8 – –	– –	– –	– –	2 6
Crichton	1,304	12 10 –	– –	15 10 –	– –	– –	– –	2 6
Currie	2,248	25 – –	– –	26 – 6	– –	– –	– –	– 5
Dalkeith	7,114	70 – –	– –	30 – –	– –	– –	4 4 –	8 6
Duddingstone	5,159	40 – –	– –	68 12 6	– –	– –	– –	34 7
Edinburgh	66,429	450 – –	566 2 3	434 3 8	203 18 9½	432 – –	52 10 –	190 8
Fala	382	7 10 –	– –	– –	– –	– –	– –	– 15
Glencross	1,217	7 10 –	– –	7 10 –	– –	– –	– –	2 9
Heriot	407	4 – –	– –	2 – –	—	—	—	—
Inveresk	9,525	80 – –	– –	50 – –	4 19 3	– –	3 3 –	16 –
Kirknewton	1,539	25 – –	– –	15 – –	– –	– –	– –	7 10
Lasswade	5,688	50 – –	– –	30 – –	– 17 –	– –	2 – –	14 –
Leith, North	10,903	150 – –	– –	120 – –	8 16 –	– –	– –	44 19
Leith, South	26,170	275 – –	96 – –	304 7 7	11 3 7	110 – –	– –	51 15
Liberton	3,507	60 – –	– –	40 – –	– –	– –	– –	12 12
Newbattle	2,837	40 – –	– –	17 – –	– –	– –	– –	2 18
Newton	1,553	30 – –	– –	10 – –	– –	– –	3 3 –	4 16
Penicuick	3,249	40 – –	– –	16 – –	– –	– –	– –	6 3
Ratho	1,659	30 – –	– –	10 – –	– –	– –	– –	5 7
St. Cuthbert's	91,325	455 4 2	361 4 5	470 – –	133 1 4	495 6 8	– –	342 –
Stow	2,171	20 – –	– –	15 – –	– –	– –	– –	5 16
Temple	1,385	10 – –	– –	16 12 –	– –	– –	– –	4 2
TOTAL	274,083	2,278 14 2	1,088 6 8	1,988 19 4	362 15 11½	1,037 6 8	98 4 2	831 18
12. ELGIN OR MORAY:								
Abernethy	1,928	30 – –	– –	10 – –	—	—	—	—
Alves	1,010	12 – –	– –	8 – –	– –	– –	– –	2 7
Bellie	2,292	25 – –	– –	10 – –	1 17 10	– –	– –	5 –
Birnie	411	6 – –	– –	4 – –	– 3 –	– –	– –	2 1
Dallas	1,102	15 – –	– –	15 – –	– –	– –	2 2 –	3 17
Drainy	3,028	30 – –	– –	20 – –	– 12 –	– –	– –	7 8
Duffus	3,308	15 – –	20 – –	– –	2 1 6	– –	1 1 –	12 9
Duthill	1,928	30 – –	– –	10 – –	– 16 10	– –	– –	8 5
Dyke and Moy	1,247	20 – –	– –	5 – –	– 6 3½	– –	– –	4 10
Edinkillie	1,303	15 – –	– –	8 – –	– –	– –	2 2 –	4 3
Elgin	8,726	80 – –	– –	– –	1 6 6	– –	15 – –	17 9
Forres	4,112	35 – –	– –	20 – –	– –	– –	– –	11 10
Kinloss	1,315	22 – –	– –	8 – –	– –	– –	– –	5 5

ABSTRACT Special Return of Management for Year 1869—*continued.*

COUNTY AND PARISH.	Population in 1861.	Salary of Inspector.	Salary of Assistant Inspector.	Salary of Collector.	Extra Cost of Collection.	Salary of Clerk.	Auditor.	Postages, Printing, and Stationery.
12. ELGIN OR MORAY—*continued.*		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
kando - -	1,736	14 - -	- -	10 - -	- 9 3	- -	- -	10 4 1
Spynie - -	1,600	15 - -	- -	5 - -	- -	- -	- -	5 14 5½
rd - - -	1,055	25 - -	- -	- -	- -	- -	- -	2 8 8
s - - -	2,407	25 - -	- -	15 - -	- 8 1	- -	- -	10 4 6½
Andrews-Lhande.	1,402	25 - -	- -	10 - -	- -	- -	- -	4 4 8
mouth - -	689	10 - -	- -	4 - -	- -	- -	1 - -	1 19 9½
hart - -	2,532	15 - -	- -	10 - -	- 18 -	- -	2 12 -	6 2 -
TOTAL - - -	43,131	464 - -	20 - -	172 - -	8 19 3½	- -	23 17 -	125 6 8½
13. FIFE:								
tshall - -	5,193	58 6 3	- -	22 10 -	2 15 -	7 11 10	- -	20 18 4
e - - -	1,381	12 10 -	- -	5 - -	- 3 6	- -	- -	2 1 7
dour - -	1,874	20 - -	- -	12 - -	- -	- -	- -	9 19 4
uther, Easter -	1,155	10 - -	- -	17 1 -	- -	- -	- -	3 3 5
uther, Wester -	438	4 4 -	- -	- -	- -	- -	- -	- 19 9
ask - -	705	6 - -	- -	- -	- -	- -	- -	4 5 6
terderran -	3,457	36 1 8	- -	10 - -	- -	- -	- -	8 5 -
termuchty -	3,285	25 - -	- -	10 - -	4 4 -	- -	2 2 -	8 2 5
tertool - -	609	15 - -	- -	4 - -	- 1 5	- -	- -	4 4 1
gry - -	736	5 5 -	- -	5 - -	- -	- -	- -	2 19 4
erino - -	815	6 10 -	- -	3 - -	- -	- -	- -	- 12 -
n - - -	2,390	30 - -	- -	14 - -	- -	- -	- -	5 3 6
tisland - -	3,670	30 - -	- -	25 - -	8 - -	- -	2 2 -	9 15 6
eron - -	1,362	15 - -	- -	6 - -	- -	- -	- -	2 6 7
bee - -	1,157	6 5 -	- -	4 5 -	- -	- -	- -	2 13 10
lock - -	2,925	10 - -	- -	- -	- -	- -	- -	8 16 -
n - - -	2,723	30 - -	- -	20 - -	- 4 5	- -	- -	3 9 3
ssie - -	1,530	10 - -	- -	2 - -	- -	- -	- -	2 10 1
- - -	1,931	18 - -	- -	12 - -	- -	- -	- -	3 18 -
h - - -	377	5 - -	- -	2 - -	- -	- -	- -	- 18 3
- - -	800	5 - -	- -	5 - -	- -	- -	- -	4 16 5
r - - -	6,750	60 - -	- -	- -	- -	- -	- -	15 3 3
sie - -	638	6 - -	- -	6 - -	- -	- -	- -	- 17 9
ety - -	1,569	28 - -	- -	12 - -	- -	- -	- -	4 - 8
no - -	370	5 5 -	- -	2 12 6	- -	- -	- -	- 18 -
bog - -	207	5 - -	- -	- -	- -	- -	- -	- 6 7
fermline - -	21,187	140 - -	85 - -	- -	- -	20 - -	- -	44 8 3
rt - - -	8,842	68 15 6	- -	28 5 6	- -	- -	- -	36 2 6
- - -	826	14 - -	- -	- -	- -	- -	- -	1 6 3
land - -	2,937	25 - -	- -	10 7 -	- -	- -	- -	11 11 5
y-Port-on-Craig	2,013	60 - -	- -	- -	- -	- -	2 2 -	6 3 5
- - -	313	4 - -	- -	1 - -	- -	- -	- -	- 7 -
an - - -	1,326	10 - -	- -	14 14 -	2 15 -	4 4 -	- -	6 4 7
rkeithing -	3,124	40 - -	- -	7 10 -	- -	- -	- -	8 16 6
back - -	896	10 - -	- -	4 - -	- -	- -	- -	1 13 10
noway - -	2,012	20 - -	- -	- -	- -	- -	1 1 -	9 2 10
le - - -	2,474	20 - -	- -	10 - -	- -	- -	- -	3 3 8
onquhar - -	2,431	35 - -	- -	12 - -	- 17 6	- -	- -	5 8 6
nany - -	656	4 - -	- -	- -	- -	- -	- -	- 18 6
enny - -	2,584	20 - -	- -	15 - -	1 1 -	- -	- -	3 16 11
ghorn - -	2,981	30 - -	- -	20 - -	- -	- -	- -	17 2 9
glassie - -	1,266	14 6 4½	- -	4 4 9½	- -	- -	- -	5 17 3
gsbarns - -	937	16 - -	- -	6 - -	- -	- -	- -	5 4 3
kcaldy - -	6,100	75 4 9	- -	30 - -	- -	- -	- -	32 7 8
go - - -	2,626	30 - -	- -	10 - -	1 5 -	- -	2 2 -	6 - 4½
ie - - -	4,332	36 - -	- -	14 - -	1 17 6	- -	5 - -	10 16 11
chars - -	1,903	35 - -	- -	15 - -	- -	- -	1 1 -	4 13 8
ie - - -	410	5 - -	- -	2 - -	- -	- -	- -	- 18 3
kinch - -	5,375	40 - -	- -	40 - -	1 18 6	- -	3 3 -	16 7 7
imail - -	1,054	25 - -	- -	5 - -	- -	5 - -	- -	3 6 9
nzie - -	179	3 - -	- -	- -	- -	- -	- -	- 1 9
rburgh - -	2,693	25 - -	- -	19 4 7	5 13 2	- -	2 2 -	7 5 3
rburn - -	374	5 - -	- -	4 9 -	- -	- -	- -	- 14 2
enweem - -	1,710	12 - -	- -	- -	- -	- -	- -	6 19 8½
Andrews - -	7,092	30 - -	- -	37 7 -	2 4 2	20 - -	- -	12 - -
Leonards - -	513	5 - -	- -	9 - -	- -	- -	- -	1 3 11

ABSTRACT Special Return of Management for Year 1869—*continued.*

COUNTY AND PARISH.	Population in 1861.	Salary of Inspector.	Salary of Assistant Inspector.	Salary of Collector.	Extra Cost of Collection.	Salary of Clerk.	Auditor.	Postage Printing, Stationer
13. FIFE—*continued.*		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s.
St. Monance	1,498	12 10 –	– –	8 5 –	– –	– –	3 10 1	2 7
Saline	1,610	16 – –	– –	6 5 4	– –	– –	– –	2 11
Scoonie	3,257	50 – –	– –	– –	– –	– –	2 2 –	10 18
Strathmiglo	2,261	15 – –	– –	10 – –	1 3 3	– –	– –	5 1
Torryburn	1,229	18 – –	– –	12 – –	– –	– –	– –	3 8
Wemyss	6,003	45 – –	30 – –	– –	1 3 10	– –	3 3 –	10 2
TOTAL	155,021	1,476 3 6½	115 – –	556 – 8½	35 7 3	56 15 10	29 10 1	435 18
14. FORFAR:								
Aberlemno	1,054	12 12 –	– –	6 13 8	– –	– –	– –	1 11
Airlie	845	7 – –	– –	3 – –	– –	– –	– –	1 5
Arbirlot	960	16 – –	– –	– –	– –	– –	– –	5 8
Arbroath	9,847	95 – –	– –	50 – –	1 14 –	15 – –	5 – –	20 17
Auchterhouse	706	7 – –	– –	– –	– –	– –	– –	– 7
Barry	2,465	30 – –	– –	10 – –	5 – –	– –	– –	5 15
Brechin	8,810	50 – –	36 – –	– –	1 12 –	18 18 –	5 – –	23 14
Caraldstone	225	5 – –	– –	5 – –	1 1 –	– –	– –	– 18
Carmylie	1,286	10 – –	– –	5 – –	– 10 6	– –	– –	1 13
Cortachy	653	8 – –	– –	– –	– –	– –	– –	– 8
Craig	2,177	30 – –	– –	10 – –	– –	– –	– –	3 19
Dun	765	6 – –	– –	4 – –	– –	– –	– –	2 10
Dundee	68,986	215 – –	374 – –	200 – –	– –	100 – –	21 – –	186 17
Dunnichen	1,932	20 – –	– –	10 – –	– –	– –	– –	1 17
Edzell	1,025	15 – –	– –	10 – –	– –	– –	– –	7 5
Essie and Nevy	748	8 – –	– –	– –	– –	– –	– –	– 11
Farnell	703	5 – –	– –	3 – –	– –	– –	– –	2 –
Fearn	439	10 – –	– –	2 – –	– 1 7	– –	– –	1 18
Forfar	10,838	70 – –	– –	40 – –	– 13 –	– –	4 4 –	18 5
Glammis	1,980	20 – –	– –	10 – –	– –	– –	– –	4 11
Glenisla	1,008	7 – –	– –	8 – –	– –	– –	1 1 –	2 6
Guthrie	476	5 – –	– –	6 12 4	—	—	—	—
Inverarity	961	15 – –	– –	5 – –	– –	– –	– –	3 2
Inverkeillor	1,792	15 – –	– –	6 6 –	– –	9 15 –	– –	2 2
Kettins	962	15 – –	– –	2 – –	– –	– –	– –	2 2
Kingoldrum	473	4 – –	– –	1 – –	– –	– –	– –	– 1
Kinnell	816	12 – –	– –	– –	– –	– –	– –	1 2
Kinnettles	447	5 – –	– –	– –	– –	– –	– –	– 10
Kirkden	1,862	12 – –	– –	4 – –	3 – –	– –	– –	6 15
Kirriemuir	7,359	64 12 4	– –	21 – –	– –	– –	– –	17 11
Lethnot	446	7 – –	– –	3 7 –	– –	– –	– –	– 16
Liff and Benvie	24,108	150 – –	70 4 –	50 – –	– –	62 11 7	– –	55 1
Lintrathen	898	7 – –	– –	3 – –	– –	– –	– –	1 7
Lochlee	495	10 – –	– –	7 17 –	– 7 –	– –	– –	1 7
Logie-Pert	1,483	25 – –	– –	10 – –	– –	– –	– –	2 10
Lunan	259	5 – –	– –	– –	– –	– –	– –	– 5
Lundie and Fowlis-Easter	759	15 – –	– –	2 1 9	– –	– –	– –	– 5
Mains and Strathmartin	2,181	20 – –	– –	20 – –	– –	5 – –	– –	– 13
Marytoun	417	5 – –	– –	3 – –	– –	– –	– –	1 7
Menmuir	796	12 – –	– –	– –	– –	– –	– –	1 7
Monifieth	5,052	25 – –	– –	20 – –	16 – –	– –	3 3 –	20 4
Monikie	1,460	20 – –	– –	– –	– –	– –	– –	1 5
Montrose	15,455	140 – –	– –	60 – –	– –	– –	5 5 –	37 19
Murroes	763	6 – –	– –	4 14 –	– –	– –	– –	– 7
Newtyle	1,139	10 – –	– –	10 – –	– –	– –	1 1 –	2 14
Oathlaw	399	8 – –	– –	– –	– –	– –	– –	1 5
Panbride	1,299	30 – –	– –	11 6 1	1 10 –	– –	– –	3 8
Rescobie	747	14 10 –	– –	4 – –	– 12 6	– –	– –	2 11
Ruthven	265	6 – –	– –	4 – –	– –	– –	– –	– 15
St. Vigeans	10,537	60 – –	– –	75 – –	14 2 1	10 – –	8 8 –	20 18
Strickathrow	546	10 – –	– –	5 – –	– –	– –	– –	1 11
Tannadice	1,438	20 – –	– –	10 – –	– –	– –	– –	4 3
Tealing	883	7 – –	– –	5 – –	– –	– –	– –	1 13
TOTAL	204,425	1,406 14 4	480 4 –	730 17 10	46 3 8	221 4 7	54 2 –	491 17

ABSTRACT Special Return of Management for Year 1869—*continued.*

UNTY AND RISH.	Population in 1861.	Salary of Inspector.	Salary of Assistant Inspector.	Salary of Collector.	Extra Cost of Collection.	Salary of Clerk.	Auditor.	Postages, Printing, and Stationery.
HADDINGTON:		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
y - -	1,019	21 – –	- -	11 17 2	- -	- -	- -	2 3 4
neford -	902	14 – –	- -	3 10 –	1 17 7	- -	- -	2 2 5
- - -	332	5 – –	- -	3 6 8	- -	- -	- -	1 7 1
- -	1,540	20 – –	- -	10 – –	– 14 –	- -	- -	4 11 6
- -	4,944	84 13 2½	- -	31 7 6	- -	- -	- -	39 2 2½
- -	891	10 – –	- -	6 – –	- -	- -	- -	4 12 1
ir - -	1,945	25 – –	- -	15 – –	- -	- -	- -	7 13 6
gton - -	5,548	100 – –	- -	20 – –	5 19 3	- -	- -	20 4 –
- -	997	10 – –	- -	5 – –	– 2 3	- -	- -	– 15 9
ck - -	937	10 – –	- -	5 – –	- -	- -	- -	– 18 4
- -	281	4 – –	- -	5 16 –	- -	- -	- -	– 10 –
Berwick -	2,071	35 – –	- -	15 – –	- -	- -	- -	6 18 4
stocks -	615	10 – –	- -	5 – –	- -	- -	- -	1 10 1
on - -	915	16 – –	- -	9 – –	- -	- -	- -	5 2 11
land - -	1,187	20 – –	- -	5 – –	- -	- -	- -	3 3 –
kirk - -	1,960	25 – –	- -	15 – –	- -	- -	- -	5 15 1
pans - -	2,080	35 – –	- -	- - -	- -	- -	6 6 –	8 7 4
- - -	712	10 – –	- -	5 – –	- -	- -	- -	2 – 10
- - -	555	12 – –	- -	3 – –	1 2 1	- -	- -	1 16 3
- -	69	18 – –	- -	7 – –	- -	- -	- -	1 14 9
t - -	4,647	65 – –	- -	- - -	- -	- -	- -	33 12 9
Kirk - -	1,113	15 – –	- -	13 – –	– 11 –	- -	- -	1 14 5
gham -	710	14 – –	- -	6 – –	- -	- -	- -	2 1 10
- - -	1,033	15 – –	- -	5 – –	- -	- -	- -	4 8 5
TOTAL - -	37,626	593 13 2½	- -	204 17 4	10 6 2	- -	6 6 –	162 6 2½
. INVERNESS:								
- - -	833	27 10 –	- -	12 15	– 8 8	- -	- -	6 7 9½
er - -	1,239	20 – –	- -	10 – –	– 6 –	- -	- -	4 17 11½
- - -	1,853	18 – –	- -	10 – –	- -	- -	- -	3 13 6
ine and Aber-	1,743	35 – –	- -	15 – –	- -	- -	- -	7 – –
ale - -	1,335	16 – –	- -	4 – –	- -	- -	- -	3 – 6
ale - -	3,943	50 – –	- -	21 – –	1 7 –	- -	- -	19 6 –
- - -	1,873	20 – –	- -	10 – –	– 8 –	- -	- -	4 16 8½
- - -	1,741	17 – –	- -	10 – –	- -	- -	- -	5 5 9
- - -	1,506	38 – –	- -	10 – –	– 5 6	- -	- -	9 18 1
sh - -	4,775	26 – –	- -	6 – –	- -	- -	- -	6 11 4
g - -	1,843	55 – –	5 – –	10 – –	– 5 6	- -	- -	11 18 10
- - -	4,183	45 – –	- -	15 – –	- -	- -	- -	4 – –
ness - -	16,162	150 – –	50 – –	145 – –	- -	30 – –	5 5 –	8 13 1
lic - -	4,272	90 – –	- -	30 – –	- -	- -	5 – –	21 5 4
nivaig - -	2,276	67 – –	8 – –	- - -	- -	- -	- -	18 9 2
rack - -	2,852	35 – –	- -	15 – –	– 8 8	- -	- -	8 6 4
ir (Skye) -	2,846	30 – –	- -	- - -	- -	- -	- -	6 5 6
ity - -	2,839	37 10 –	- -	10 2 –	– 5 –	- -	- -	8 19 10
ssie - -	2,033	40 – –	- -	30 – –	—	—	—	—
ill - -	1,757	25 – –	- -	10 – –	– 5 6	- -	- -	6 2 1
n - - -	986	36 – –	- -	10 – –	– 8 9	- -	- -	7 14 6
- - -	1,026	15 – –	- -	10 – -	– 9 6	- -	- -	2 17 6
- - -	1,671	24 – –	- -	6 – –	- -	- -	2 2 –	1 10 6
e - -	3,159	25 – –	9 – –	18 – –	- -	- -	- -	8 10 6
- - -	2,330	20 – –	10 - –	15 – –	2 11 6	- -	- -	4 7 9
Isles - -	567	6 – –	—	—	—	—	—	—
rt - - -	2,639	20 – –	- -	5 – –	- -	- -	- -	42 12 6
- - -	2,664	20 – –	10 – –	15 – –	3 7 5	- -	- -	7 9 11
North - -	3,959	10 – –	- -	20 – –	- -	- -	- -	2 9 8
South - -	5,358	40 – –	- -	15 – –	- -	- -	- -	4 6 5
art - -	2,911	51 – –	- -	20 – –	– 15 10	- -	- -	4 14 4
TOTAL - -	89,174	1,109 – –	92 – –	507 17 –	11 12 10	30 – –	12 7 –	251 11 4½
7. KINCARDINE:								
hnot - -	932	15 – –	- -	- - -	- -	- -	- -	4 2 5
hory-Devenick	2,919	42 – –	- -	20 – –	1 16 10	- -	3 3 –	3 7 2
nory-Ternan -	2,947	35 – –	- -	15 – –	- -	- -	3 3 –	14 13 9½

ABSTRACT Special Return of Management for Year 1869—*continued.*

COUNTY AND PARISH.	Population in 1861.	Salary of Inspector.	Salary of Assistant Inspector.	Salary of Collector.	Extra Cost of Collection.	Salary of Clerk.	Auditor.	Postage, Printing, Stationery
KINCARDINE—*continued.*		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£.
Benholm	1,574	20 – –	– –	10 – –	21 12 8½	– –	– –	9
Bervie	1,561	16 – –	– –	4 – –	3 1 –	– –	6 5 –	1
Dunottar	1,828	25 – –	– –	7 – –	– –	– –	– –	11 1
Durris	1,109	20 – –	– –	5 – –	– –	– –	– –	3
Fettercairn	1,700	19 – –	– –	11 – –	– –	– –	– –	5 1
Fetteresso	5,527	90 – –	– –	30 – –	– –	– –	8 – –	37
Fordoun	2,297	25 – –	– –	18 – –	– –	– –	2 2 –	7 1
Garvock	458	5 – –	– –	– –	– –	– –	– –	– 1
Glenbervie	1,219	16 – –	– –	10 – –	– –	– –	– –	4
Kinneff	1,054	12 – –	– –	8 – –	– –	– –	– –	5 1
Laurencekirk	2,110	30 – –	– –	10 – –	– –	– –	3 3 –	11 1
Maryculter	1,055	16 – –	– –	6 – –	– –	– –	2 2 –	4 1
Marykirk	2,068	35 – –	– –	13 – –	– –	– –	– –	5
Nigg	2,074	15 – –	– –	30 4 4	– –	– –	– –	6 1
St. Cyrus	1,552	28 – –	– –	10 – –	– –	– –	2 2 –	2
Strachan	870	15 – –	– –	5 – –	– –	– –	– –	3 1
TOTAL	34,854	479 – –	– –	212 4 4	26 10 6½	– –	30 – –	143
18. KINROSS:								
Cleish	649	8 – –	– –	– –	– –	– –	– –	– 1
Kinross	2,649	15 – –	– –	10 8 9	– –	– –	– –	5 1
Orwell	2,399	25 – –	– –	13 – –	– –	– –	– –	4 1
Portmoak	1,450	6 15 2	– –	7 – –	– –	– –	– –	3
TOTAL	7,147	54 15 2	– –	30 8 9	– –	– –	– –	14
19. KIRKCUDBRIGHT:								
Anwoth	899	15 – –	– –	5 – –	– –	– –	– –	4
Balmaclellan	1,086	20 – –	– –	8 – –	1 7 –	– –	– –	1 1
Balmaghie	1,225	20 – –	– –	6 – –	– –	– –	– 10 6	3 1
Borgue	1,162	25 – –	– –	2 10 –	– –	– –	– –	3 1
Buittle	1,165	10 – –	– –	10 – –	– –	– –	– –	5
Carsphairn	553	5 – –	3 – –	3 16 2	– 4 9	– –	– –	2
Colvend	1,366	14 5 –	1 15 –	9 – –	– 16 –	– –	5 5 –	3 1
Crossmichael	1,536	20 – –	– –	5 – –	– –	– –	– –	4 1
Dalry	1,149	20 – –	– –	8 – –	– –	– –	– –	1 1
Girthon	1,702	25 – –	– –	10 – –	– –	– –	2 2 –	9 1
Kells	1,170	20 – –	– –	10 – –	– 1 6	– –	– –	5
Kelton	3,436	50 – –	15 – –	25 – –	– –	– –	– –	13 1
Kirkbean	942	20 – –	– –	7 – –	– –	– –	– –	2 1
Kirkcudbright	3,407	45 – –	– –	25 – –	– –	– –	– –	16 1
Kirkgunzeon	793	15 – –	– –	– –	– –	– –	– –	– 1
Kirkmabreck	1,851	25 – –	– –	15 – –	– –	– –	1 – –	3
Kirkpatrick-Durham	1,479	25 – –	– –	10 – –	– –	– –	1 5 –	5 1
Kirkpatrick-Irongray	913	10 – –	– –	4 – –	– –	– –	– –	4 1
Lochrutton	677	10 – –	– –	5 – –	– 5 –	– –	– –	– 1
Minigaff	1,804	25 – –	– –	13 – –	– –	– –	1 1 –	7
New Abbey	1,063	12 – –	– –	6 – –	– –	– –	– –	2 1
Parton	764	15 – –	– –	3 – –	– – 6	– –	– –	4 1
Rerrick	1,738	20 – –	– –	10 – –	– –	– –	– –	2 1
Terregles	580	6 – –	– –	– –	– –	– –	– –	1
Tongland	892	18 – –	– –	7 – –	– –	– –	– –	3
Troqueer	4,743	65 – –	1 12 6	14 12 –	– –	– –	– –	19
Twynholm	815	17 – –	– –	13 – –	– –	– –	– –	2 1
Urr	3,585	60 – –	– –	– –	– –	– –	2 2 –	–
TOTAL	42,495	632 5 –	21 7 6	234 18 2	2 14 9	– –	13 5 6	138 1
20. LANARK:								
Avondale	6,125	50 – –	– –	26 – –	4 5 7	– –	– –	15
Barony	177,527	600 – –	925 – –	– –	– –	– –	– –	498
Biggar	1,999	20 – –	– –	10 – –	– –	– –	– –	3
Blantyre	3,092	40 – –	– –	20 – –	– –	– –	– –	5
Bothwell	17,903	140 – –	– –	81 2 –	– –	– –	10 – –	24

ABSTRACT Special Return of Management for Year 1869—*continued.*

COUNTY AND PARISH.	Population in 1861.	Salary of Inspector.	Salary of Assistant Inspector.	Salary of Collector.	Extra Cost of Collection.	Salary of Clerk.	Auditor.	Postages, Printing, and Stationery.
LANARK—*continued.*		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
[illegible]	5,948	55 – –	– –	35 – –	– –	– –	4 4 –	25 15 2
[illegible]slang	3,647	30 – –	– –	20 – –	– –	– –	– –	9 6 2
[illegible]isnethan	14,601	80 – –	– –	92 – –	– –	– –	5 5 –	29 2 2
[illegible]e	6,176	50 – –	– –	20 – –	– –	– –	– –	14 16 5
[illegible]chael	836	13 – –	– –	7 – –	– –	– –	– –	– 16 4
[illegible]nnock	734	10 – –	– –	5 – –	2 6 8	– –	– –	– 15 4
[illegible]ath	3,584	40 – –	– –	20 – –	– –	– –	3 3 –	6 10 4½
[illegible]irs	1,345	10 – –	– –	5 – –	– –	– –	– –	– 12 –
[illegible]rton	532	5 – –	– –	3 – –	– –	– –	– –	5 8 7⅓
[illegible]ord	1,590	10 – –	20 – –	10 – –	– –	– –	– –	8 18 6
[illegible]ordjohn	980	12 – –	– –	10 – –	– –	– –	– –	2 14 7
[illegible]	665	5 – –	– –	2 2 –	– –	– –	– –	– 16 –
[illegible]f	4,876	45 – –	– –	30 – –	– –	– –	2 – –	9 – 11
[illegible]l	5,438	50 – –	– –	21 10 3	– –	– –	– –	2 1 11
[illegible]nton	260	3 – –	– –	– –	– –	– –	– –	– 4 7
[illegible]us	2,490	35 – –	– –	15 – –	– –	– –	2 – –	2 9 8
[illegible]re	312	6 – –	– –	– –	– –	– –	– –	1 4 5
[illegible]ow	157,909	650 – –	873 7 6	720 7 10	125 19 8	813 14 6	– –	429 13 10
[illegible]ord	1,938	30 – –	– –	10 – –	– –	– –	– –	5 9 9
[illegible]s	10,494	79 14 –	52 – –	– –	– –	– –	– –	69 7 10
[illegible]	100,716	500 – –	225 – –	659 14 10	– –	456 18 –	30 – –	202 19 10
[illegible]on	14,047	70 – –	70 – –	70 – –	– –	– –	3 3 –	21 6 9
[illegible]le, East	4,064	42 – –	– –	18 – –	– 18 –	– –	– –	5 9 3
[illegible]	7,891	80 – –	– –	20 – –	– –	– –	2 2 –	15 10 10
[illegible]hago	9,266	45 – –	– –	15 – –	1 15 –	20 – –	– –	7 10 3
[illegible]on	836	6 – –	– –	6 – –	– –	– –	– –	1 7 3
[illegible]and, New	20,554	130 – –	25 8 4	79 5 7	– –	– –	– –	58 10 4
[illegible]and, Old	29,543	140 – –	25 – –	– –	– –	5 – –	– –	33 11 3
[illegible]in	407	4 – –	– –	4 – –	– –	– –	– –	1 6 8
[illegible]glen	9,335	100 – –	– –	86 3 9	– –	– –	5 15 6	29 8 3
[illegible]	7,343	60 – –	– –	30 – –	– –	– –	12 12 –	5 15 7
[illegible]ouse	3,267	30 – –	– –	10 – –	– –	– –	1 – –	6 – –
[illegible]gton	528	3 11 2	—	—	—	—	—	—
[illegible]ll and La-gton.	380	5 – –	– –	3 3 –	– –	1 1 –	– –	1 8 –
[illegible]n	480	6 – –	– –	2 10 –	—	—	—	—
[illegible] and Roberton	786	15 – –	– –	8 8 –	– 1 6	– –	– –	2 3 10
TOTAL	640,444	3,305 5 2	2,215 15 10	2,175 7 3	135 6 5	1,296 13 6	81 4 6	1,564 12 7
[illegible]. LINLITHGOW:								
[illegible]rn	965	15 – –	– –	10 – –	– –	– –	– –	2 15 1
[illegible]ate	10,134	60 – –	– –	30 – –	– –	– –	5 – –	21 4 9
[illegible]vstounness	5,698	72 – –	– –	30 – –	– –	– –	7 7 –	14 16 10
[illegible]len	1,821	17 10 –	– –	8 15 –	3 – –	– –	– –	5 8 10
[illegible]ny	1,274	7 10 –	7 10 –	15 – –	– –	– –	– –	6 3 11
[illegible]machen	309	5 – –	– –	5 – –	– –	– –	– –	– 19 8
[illegible]ston	1,917	25 – –	– –	15 – –	– –	– –	– –	4 13 10
[illegible]gow	5,784	70 – –	– –	60 – –	– –	– –	6 6 –	25 17 5
[illegible]gstone	1,366	27 – –	– –	10 – –	– –	– –	3 – 6	5 7 6
[illegible]sferry	921	12 – –	– –	7 13 10	– 10 6	– –	– –	2 1 10
[illegible]chen	1,848	15 – –	– –	16 16 9	– –	– –	– –	5 10 11
[illegible]	1,507	55 – –	– –	– –	– –	– –	– –	6 8 3
[illegible]urn	5,511	30 – –	– –	20 – –	– –	– –	– –	10 11 4
TOTAL	39,055	411 – –	7 10 –	228 5 7	3 10 6	– –	21 13 6	112 – 2
[illegible]. NAIRN:								
[illegible]ich	1,330	16 – –	– –	8 – –	– –	– –	2 2 –	4 5 9
[illegible]arn	1,328	20 – –	– –	10 – –	– – 6	– –	– –	4 12 1
[illegible]or	1,203	20 – –	– –	5 – –	– –	– –	– –	2 14 6
[illegible]	4,486	40 – –	– –	38 16 1	6 18 3	– –	– –	12 16 2
TOTAL	8,347	96 – –	– –	61 16 1	6 18 9	– –	2 2 –	24 8 6

ABSTRACT Special Return of Management for Year 1869—*continued.*

COUNTY AND PARISH.	Population in 1861.	Salary of Inspector.	Salary of Assistant Inspector.	Salary of Collector.	Extra Cost of Collection.	Salary of Clerk.	Auditor.	Post... Printing Stati...
23. ORKNEY AND SHETLAND:								
ORKNEY:		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s.
Birsay and Harray	2,593	7 10 –	2 13 –	– –	– –	– –	– –	2 1
Cross and Burness	1,555	8 – –	– –	7 – –	– –	– –	– –	1 1
Eday	979	5 16 8	– –	– –	– –	– –	– –	–
Evie and Rendal	1,408	15 – –	– –	5 – –	– 14 6	– –	– –	3 1
Firth	784	5 – –	– –	– –	– –	– –	– –	2
Holm	834	6 – –	– –	6 – –	– 7 10	– –	– –	1
Hoy and Graemsay	556	3 – –	– –	– –	– –	– –	– –	– 1
Kirkwall	4,422	45 – –	– –	55 – –	8 11 –	– –	– –	20
Lady	1,122	7 10 –	– –	11 11 9	– 7 6	– –	– –	1
Orphir	1,133	7 – –	– –	– –	1 4 6	– –	– –	2
Ronaldshay, South	3,282	15 – –	– –	17 18 8	– –	– –	– –	7 1
Rousay and Egilshay	1,152	10 – –	– –	– –	– –	– –	– –	– 1
St. Andrews and Deerness.	1,681	6 – –	– –	2 10 –	– 7 6	– –	– –	1
Sandwick	1,225	4 – –	– –	2 – –	1 6 8	– –	– –	1
Shapinshay	973	4 – –	– –	– –	– –	– –	– –	– 1
Stennis	709	2 – –	– –	– –	– –	– –	– –	– 1
Stromness	2,540	20 – –	– –	30 18 6	– –	– –	– –	5
Stronsay	1,228	12 – –	– –	14 14 –	– –	– –	– –	2 1
Walls and Flotta	1,674	3 – –	– –	– –	– –	– –	– –	2 1
Westray and Papa Westray.	2,545	10 15 –	– –	10 – –	– –	– –	– –	1
TOTAL	32,395	196 11 8	2 13 –	162 12 11	12 19 6	– –	– –	60
SHETLAND:								
Bressay	1,805	10 6 –	– –	10 – –	– –	– –	– –	1 1
Delting	1,975	12 – –	– –	– –	– 5 –	– –	– –	2 1
Dunrossness	4,830	25 – –	– –	– –	– –	– –	– –	1 1
Fetlar and North Yell.	1,480	14 – –	5 – –	15 15 2	– 5 3	– –	– –	2 1
Lerwick	3,631	50 – –	– –	24 8 10	– –	– –	– –	2 1
Nesting	2,583	24 – –	– –	6 11 3	– –	– –	– –	1
North Mavine	2,585	15 – –	– –	– –	– –	– –	– –	1 1
Sandsting	2,670	8 – –	– –	6 – –	– –	– –	– –	1
Tingwall	2,697	24 – –	– –	– –	– –	– –	3 – –	2 1
Unst	3,060	20 – –	– –	10 10 –	– –	– –	– –	4
Walls	2,570	16 – –	2 – –	4 – –	– –	– –	– –	1
Yell	1,784	12 – –	4 – –	– –	– –	– –	– –	2
TOTAL, Shetland	31,670	230 6 –	11 – –	77 5 3	– 10 3	– –	3 – –	26
„ Orkney	–	196 11 8	2 13 –	162 12 11	12 19 6	– –	– –	60
„ Together	–	426 17 8	13 13 –	239 18 2	13 9 9	– –	3 – –	86
24. PEEBLES:								
Broughton	723	12 – –	– –	3 – –	– –	– –	– –	2
Drumelzier	209	7 7 –	– –	4 4 –	– –	– –	– –	–
Eddlestone	753	6 5 –	– –	6 5 –	– –	– –	– –	2
Innerleithen	1,823	15 – –	– –	15 – –	– –	– –	– –	6 1
Kirkurd	326	6 – –	– –	– –	– –	– –	– –	1
Linton, West	1,534	25 – –	– –	5 – –	– –	– –	– –	2 1
Lyne and Megget	134	5 3 –	– –	– –	– –	– –	– –	– 1
Manor	247	6 – –	– –	– –	– –	– –	– –	– 1
Newlands	987	15 – –	– –	3 – –	– –	– –	– –	4
Peebles	2,850	22 10 –	– –	22 10 –	– –	10 – –	– –	6 1
Skirling	317	5 – –	– –	– –	– –	– –	– –	–
Stobo	478	6 – –	– –	6 – –	– –	– –	– –	1 1
Traquair	687	5 – –	– –	10 – –	– –	– –	– –	3
Tweedsmuir	196	7 7 –	– –	– –	– –	– –	– –	–
TOTAL	11,300	143 12 –	– –	74 19 –	– –	10 – –	– –	33 1

ABSTRACT Special Return of Management for Year 1869—*continued.*

COUNTY AND PARISH.	Population in 1861.	Salary of Inspector.	Salary of Assistant Inspector.	Salary of Collector.	Extra Cost of Collection.	Salary of Clerk.	Auditor.	Postages, Printing, and Stationery.
25. PERTH:		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
rdalgie	295	4 4 –	–	4 4 –	–	–	–	1 14 6½
rfoyle	565	15 8 –	–	2 18 –	–	–	–	1 17 11
rnethy	1,960	10 – –	–	10 – –	–	–	–	2 14 2
rnyte	310	4 – –	–	–	–	–	–	– 10 6
th	3,422	30 – –	–	15 – –	–	–	1 1 –	12 6 4
htterarder	4,208	30 – –	–	36 18 8	–	–	7 10 –	13 2 2
htergaven	2,562	15 – –	–	15 – –	–	–	–	3 9 5
quhidder	746	21 – –	–	–	– 16 6	–	–	3 14 7
dochy	769	10 – –	–	5 – –	–	–	–	– 16 11
ckford	2,084	30 – –	–	–	–	–	–	6 11 2½
r-Athol	1,659	30 – –	–	20 – –	–	–	1 1 –	6 5 5
rgowrie	4,657	40 – –	–	20 – –	–	20 – –	5 – –	5 19 11
lander	1,676	34 7 6	–	10 15 9	–	10 – –	–	6 13 7
uth	2,373	25 – –	–	13 4 3	6 4 5	–	2 2 –	3 7 9
gill	1,647	20 – –	–	–	–	–	–	3 6 6
nie	699	13 10 –	–	6 10 –	– 6 –	–	–	1 18 9
lace	534	8 – –	–	4 – –	–	–	–	1 3 2
urie	2,226	29 – –	–	14 – –	1 8 1	–	–	7 11 3
par-Angus	2,929	42 – –	–	20 – –	– 17 10	–	–	9 14 2
ff	4,490	60 – –	–	26 – –	–	–	4 – –	17 – 11½
ross	1,423	15 – –	–	3 14 10	–	10 6 –	–	2 9 10
wally	486	13 – –	–	6 6 –	–	–	–	– 14 10
n	376	7 – –	–	4 – –	–	–	–	– 7 –
ll	2,945	30 – –	–	25 – –	5 – 1	–	–	13 9 6
nbarney	1,035	15 – –	–	10 – –	–	–	–	3 12 2
nblane	3,096	30 – –	–	20 – –	–	–	–	10 – 1
nkeld	485	15 – –	–	–	–	–	–	– 10 –
nkeld, Little	2,104	30 – –	–	20 – –	2 4 6	–	–	5 7 5
nning	2,084	10 – –	–	21 17 –	–	–	5 4 2	7 6 5
ol	2,759	30 – –	–	26 – –	–	–	3 4 3	5 8 6
gandenny	739	7 10 –	–	6 – –	–	–	–	1 15 8
teviot	595	8 – –	–	4 – –	–	–	–	– 17 5
rtingall	2,181	20 – –	–	20 – –	–	–	–	7 – 7
ssaway	1,584	20 – –	–	10 – –	– 4 –	–	1 1 –	5 2 7
ulis-Wester	1,433	15 – –	–	10 – –	– 4 8	–	–	5 7 4
sk	399	6 – –	–	3 – –	–	–	–	– 10 –
ndevon	138	2 2 –	–	–	–	–	–	– 4 7
hture	659	12 – –	–	–	–	–	–	2 11 10
nmore	1,984	25 – –	5 – –	10 – –	–	–	–	8 8 11
llin	1,520	30 – –	–	10 – –	–	–	–	6 16 2
lmadock	3,312	30 – –	–	20 – –	–	–	–	8 10 1
lspindie	665	6 6 –	–	–	–	–	–	1 4 4
ncardine	1 778	20 – –	–	10 – –	–	–	–	5 10 10
nclaven	758	5 – –	–	5 – –	–	–	–	– 10 –
nfauns	657	8 – –	–	9 10 9	–	–	–	– 17 –
nloch	307	6 6 –	–	–	–	–	–	– 10 –
nnaird	318	4 4 –	–	6 6 –	1 1 2	–	–	1 – 3
nnoul	3,219	60 – –	–	20 – –	–	10 – –	–	9 6 4
rkmichael	1,224	15 – –	10 – –	5 – –	–	–	–	2 16 7
thendy	235	8 – –	–	2 – –	–	–	–	– 12 10
gierait	2,592	25 – –	5 – –	15 – –	–	–	1 – –	6 2 2
ngforgan	1,823	15 – –	–	20 – –	–	–	–	4 17 10
adderty	536	8 – –	–	2 – –	–	–	–	3 7 3
eigle	835	7 – –	–	5 – –	– 3 –	–	–	2 – 2
ethven	2,347	15 10 –	–	15 – –	–	–	–	5 6 5
oneydie	252	5 – –	–	3 – –	–	–	–	1 18 2
onivaird	782	10 – –	–	–	–	–	–	1 1 –
onzie	972	20 – –	–	10 – –	–	–	–	3 14 4½
oulin	1,831	20 – –	–	25 – –	–	–	–	6 11 5
uckhart	615	10 10 –	–	2 – –	–	–	–	1 16 11
uthil	2,808	28 – –	–	20 – –	–	–	2 2 –	6 10 8
erth	23,511	175 – –	67 12 –	109 12 6	–	30 – –	15 15 –	64 10 1
rt of Monteith	1,375	25 – –	–	8 – –	–	–	–	5 7 5
attray	2,261	24 – –	–	8 – –	–	5 – –	–	6 5 9½
dgorton	1,671	10 – –	–	15 – –	– 19 6	–	–	6 1 9
hynd	297	6 6 –	–	4 4 –	–	–	–	1 9 3
one	2,199	24 – –	–	15 – –	– 6 –	–	–	3 13 11
t. Madoes	280	6 – –	–	4 – –	–	–	–	1 4 10
t. Martin's	904	10 – –	–	–	–	–	–	1 2 11

ABSTRACT Special Return of Management for Year 1869—*continued.*

COUNTY AND PARISH.	Population in 1861.	Salary of Inspector.	Salary of Assistant Inspector.	Salary of Collector.	Extra Cost of Collection.	Salary of Clerk.	Auditor.	Postages, Printing, and Stationery.
PERTH—*continued.*		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Tibbermuir	1,296	7 10 –	–	7 10 –	1 3 –	3 – –	–	1 13 9
Trinity-Gask	488	10 – –	–	5 – –	–	–	–	2 8 6
Tulliallan	2,410	20 – –	–	20 – –	–	–	2 2 –	6 5 7
Weem	692	5 – –	1 10 –	5 – –	–	–	–	4 19 –
TOTAL	133,086	1,461 13 6	89 2 –	829 11 9	20 18 9	88 6 –	51 2 5	379 12 7
26. RENFREW.								
Abbey	29,687	175 – –	115 – –	100 – –	–	120 – –	15 – –	63 8 1
Cathcart	3,782	90 – –	–	45 – –	3 9 –	–	–	15 3
Eaglesham	2,323	25 – –	–	5 – –	– 18 –	–	–	6 1
Eastwood	11,314	140 – –	–	84 9 –	11 18 10	21 – –	–	38 4
Erskine	1,457	15 – –	–	–	–	–	–	11 10
Greenock	43,894	300 – –	211 16 7	210 – –	–	72 10 6	40 – –	141 9 1
Houston	2,490	40 – –	–	25 – –	1 14 –	–	–	10 15
Inchinnan	619	10 – –	–	–	–	–	–	1 8
Innerkip and Gourock	3,495	59 13 6	–	50 – –	–	–	–	10 19 1
Kilbarchan	6,348	70 – –	40 – –	50 – –	1 4 3	–	–	24 14
Kilmalcolm	1,455	35 – –	–	15 – –	–	–	–	8 18
Lochwinnoch	3,821	45 – –	–	25 – –	7 1 1	–	–	4 19 1
Mearns	3,547	35 – –	–	15 – –	1 13 6	–	–	6 11
Neilston	11,013	120 – –	–	50 – –	–	–	–	39 – 1
Paisley	31,538	200 – –	60 – –	102 10 –	116 18 –	52 – –	–	85 10
Port-Glasgow	7,294	94 – –	–	63 18 –	–	15 – –	21 7 6	26 15
Renfrew	4,664	55 – –	–	25 – –	– 8 6	–	4 4 –	17 14 1
TOTAL	168,746	1,508 13 6	426 16 7	865 17 –	145 5 2	280 10 6	80 11 6	513 7
27. ROSS AND CROMARTY.								
Alness	1,178	25 – –	–	7 – –	–	–	–	7 19
Applecross	2,544	20 – –	4 – –	15 – –	1 3 –	–	7 – –	3 11 1
Avoch	1,788	35 – –	–	15 – –	–	–	5 5 –	11 15
Barvas	4,609	37 – –	–	11 17 10	–	–	2 2 –	5 18
Contin	1,509	50 – –	–	20 – –	– 5 –	–	5 5 –	7 2
Cromarty	2,300	40 – –	–	40 – –	1 5 –	–	–	13 6
Dingwall	2,412	60 – –	–	25 – –	–	5 – –	–	11 3
Edderton	836	22 – –	–	10 – –	–	–	–	5 9
Fearn	2,083	25 – –	–	10 – –	–	–	–	6 7
Fodderty	2,247	40 – –	–	20 – –	–	–	–	14 12 1
Gairloch	5,449	40 – –	–	20 – –	–	–	5 19 7	3 18
Glenshiel	485	15 – –	–	5 – –	–	–	–	4 14
Killearnan	1,494	40 – –	–	10 – –	–	–	–	10 1
Kilmuir, Easter	1,295	15 – –	–	10 – –	–	–	5 – –	7 3
Kiltearn	1,634	25 – –	5 – –	15 – –	–	–	–	12 12
Kincardine	1,746	25 – –	–	20 – –	–	–	–	6 14
Kintail	890	25 – –	–	21 – –	–	–	–	3 17 1
Knockbain	2,485	35 – –	–	15 – –	–	–	–	12 5
Lochalsh	2,413	30 – –	–	20 – –	–	–	–	9 4
Lochbroom	4,862	50 – –	–	30 – –	–	–	–	19 5
Lochcarron	1,592	15 – –	–	15 – –	1 1 –	–	1 10 –	6 4
Lochs	4,901	35 – –	–	15 – 8	1 8 –	–	3 3 –	3 –
Logie Easter	932	20 – –	–	6 – –	–	–	–	3 10
Nigg	1,253	20 – –	–	10 – –	–	–	–	6 18 1
Resolis	1,568	35 – –	–	10 – –	–	–	–	11 17
Rosemarkie	1,545	35 – –	–	15 – –	3 5 –	–	5 5 –	12 11 1
Rosskeen	3,766	40 – –	–	30 – –	–	–	–	18 17
Stornoway	8,668	50 – –	–	43 – –	–	–	3 3 –	10 –
Tain	3,294	40 – –	–	28 – –	–	–	2 2 –	4 3
Tarbat	2,269	25 – –	–	10 – –	–	–	–	7 19
Uig	2,878	25 – –	–	13 – –	3 8 6	–	3 3 –	5 15
Urquhart	3,147	40 – –	8 8 7	30 – –	9 4 8	–	–	15 –
Urray	2,355	49 – –	–	–	–	–	–	5 –
TOTAL	82,427	1,083 – –	17 8 7	564 18 6	21 – 2	5 – –	48 17 7	288 2 1

ABSTRACT Special Return of Management for Year 1869—*continued.*

COUNTY AND PARISH.	Population in 1861.	Salary of Inspector.	Salary of Assistant Inspector.	Salary of Collector.	Extra Cost of Collection.	Salary of Clerk.	Auditor.	Postages, Printing, and Stationery.
28. ROXBURGH:		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
crum - -	1,511	15 - -	- -	10 - -	- -	- -	2 2 -	6 2 8
kirk - -	578	12 - -	- -	3 - -	- -	- -	1 16 6	2 7 9
trule - -	222	5 - -	- -	3 - -	- -	- -	- -	- 13 11
wden - -	864	10 - -	- -	10 - -	- 6 6	- -	- -	5 2 5
tleton - -	3,688	18 - -	- -	12 - -	1 4 9	- -	1 1 10	4 17 1
vers - -	2,122	25 - -	- -	12 - -	- -	- -	- -	3 1 -
iling - -	673	7 - -	- -	3 - -	- -	- -	- -	- 16 1
ford - -	957	15 - -	- -	7 - -	- -	- -	- -	1 11 -
nam - -	599	10 - -	- -	4 - -	- 10 -	- -	- -	2 - 8
wick - -	8,866	35 - -	- -	85 - -	1 3 6	- -	5 - -	33 8 9
pekirk - -	771	12 - -	- -	4 - -	- -	- -	- -	2 5 9
wnam - -	289	5 - -	- -	- -	- -	- -	- -	2 16 -
burgh - -	5,263	93 7 6	- -	30 - -	6 18 3	- -	- -	16 13 4
so - -	5,192	76 13 4	- -	50 - -	6 1 -	- -	5 5 -	31 - 8½
kton - -	421	8 - -	- -	2 - -	- -	- -	- -	2 9 10
iesleaf - -	772	14 - -	- -	- -	- -	- -	- -	7 7 3½
ton - -	608	10 - -	- -	8 - -	- -	- -	- -	4 18 4
ckerston - -	380	7 6 -	- -	4 4 -	- 10 -	- -	- -	- 18 10
xton - -	497	7 17 6	- -	7 17 6	- -	- -	- -	1 6 1
lrose - -	7,711	65 - -	- -	40 - -	5 3 2	- -	1 1 -	14 12 8
nto - -	430	5 - -	- -	5 - -	- -	- -	- -	1 18 9
rebattle - -	1,031	15 - -	- -	- -	- -	- -	- -	3 - 8
nam - -	627	7 10 -	- -	2 10 -	- -	- -	- -	1 2 -
berton - -	640	10 - -	- -	5 - -	- -	- -	- -	- 16 5
kburgh - -	1,178	10 - -	- -	5 - -	- -	- -	- -	1 5 -
Boswell's - -	865	12 - -	- -	4 - -	- -	- -	- -	2 15 8
ailholm - -	554	7 10 -	2 10 -	2 10 -	- -	- -	- -	- 11 3
thdean - -	759	8 - -	- -	4 - -	- -	- -	- -	2 4 4
ouston - -	1,305	15 - -	- -	8 - -	- -	- -	- -	8 2 10
chel - -	425	6 - -	- -	4 - -	- -	- -	- -	- 7 11
lton - -	3,357	40 - -	- -	25 - -	- 2 6	- -	3 3 -	5 18 3
holm - -	1,207	17 10 -	- -	10 - -	- -	- -	- -	5 4 2
TOTAL - -	54,362	605 4 4	2 10 -	370 1 6	21 19 8	- -	19 9 4	177 17 5
29. SELKIRK:								
rick - -	45	9 - -	- -	6 - -	- -	- -	- -	2 13 3
lashiels - -	3,379	50 - -	- -	30 - -	- -	3 3 -	3 3 -	6 4 11
khope - -	555	10 - -	- -	5 - -	- -	- -	- -	5 1 9
kirk - -	4,739	20 - -	45 10 -	20 - -	- -	5 5 -	- -	8 7 5½
rrow - -	643	12 - -	- -	6 - -	- 12 -	- -	- -	3 12 5
TOTAL - -	9,770	101 - -	45 10 -	67 - -	- 12 -	8 8 -	3 3 -	25 19 9½
30. STIRLING:								
rth - -	1,194	20 - -	- -	10 - -	- 8 6	- -	2 2 -	6 15 6
va - -	3,283	15 - -	7 1 8	7 10 -	- -	1 - -	1 1 -	6 19 2
ldernock - -	718	11 17 6	- -	- -	- -	- -	- -	5 13 9
lfron - -	1,517	15 - -	- -	10 - -	- -	- -	- -	13 3 9
thkennar - -	1,722	20 - -	- -	12 - -	- -	- -	- -	5 - 11
chanan - -	705	10 - -	- -	5 - -	- -	- -	- -	1 7 10
mpsie - -	6,483	65 - -	- -	48 - -	- -	- -	- -	20 15 10½
nny - -	4,988	51 11 -	- -	20 16 4	- -	- -	5 5 -	25 16 11
ymen - -	1,619	15 - -	- -	10 - -	- -	- -	- -	5 5 6
nipace - -	1,731	15 - -	- -	5 - -	- -	- -	- -	5 15 7
lkirk - -	17,026	80 - -	57 - -	45 - -	2 4 6	- -	- -	57 2 4½
ntry - -	685	15 - -	- -	3 - -	- -	- -	- -	3 9 6
rgunnock - -	728	12 - -	- -	- -	- 3 6	- -	- -	- 6 2
llearn - -	1,171	10 - -	- -	6 19 -	- -	- -	- -	1 10 6
lsyth - -	6,112	70 - -	- -	30 - -	- -	- -	- -	28 10 3
ppen - -	1,722	21 - -	- -	4 - -	1 2 6	- -	- -	5 19 1
rbert - -	4,999	54 - -	- -	20 - -	- -	- -	- -	9 3 11
cropt - -	538	15 - -	- -	3 - -	- -	- -	- -	1 11 9
uiravonside -	2,660	20 - -	- -	20 - -	- -	- -	3 8 10	2 14 9

ABSTRACT Special Return of Management for Year 1869—*continued.*

COUNTY AND PARISH.	Population in 1861.	Salary of Inspector.	Salary of Assistant Inspector.	Salary of Collector.	Extra Cost of Collection.	Salary of Clerk.	Auditor.	Postages, Printing, and Stationery.
STIRLING—*continued.*		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Polmont	4,111	35 – –	- -	25 – –	1 8 8	- -	3 8 9	9 9
St. Ninians	8,946	90 – –	- -	35 – –	13 16 10	- -	- -	14 13 1
Slamannan	2,916	30 – –	- -	10 – –	- -	- -	1 – –	3 1
Stirling	11,714	80 12 11	- -	41 13 4	4 18 –	- -	4 4 –	34 13
Strathblane	1,388	20 – –	- -	10 – –	- -	- -	- -	4 3
TOTAL	88,676	791 1 5	64 1 8	381 18 8	24 2 6	1 – –	20 9 7	273 4
31. SUTHERLAND:								
Assynt	3,178	40 – –	2 – –	10 – –	– 16 –	- -	- -	9 15
Clyne	1,886	25 – –	- -	10 – –	- -	- -	- -	5 9
Creich	2,521	25 – –	- -	20 – –	- -	- -	- -	6 3
Dornoch	2,885	20 – –	- -	20 – –	- -	- -	1 1 –	1 18 1
Duirness	1,109	25 – –	2 – –	10 – –	– 4 –	- -	- -	7 16
Eddrachillis	1,641	25 – –	- -	10 – –	– 3 –	- -	- -	5 19
Farr	2,103	35 – –	- -	15 – –	- -	- -	- -	8 6
Golspie	1,615	10 – –	- -	5 – –	- -	5 – –	1 11 6	3 12
Kildonan	2,132	26 – –	15 – –	- -	- -	- -	2 2 6	9 3 1
Lairg	961	10 – –	- -	10 – –	– 6 9	- -	- -	2 14
Loth	610	10 – –	- -	5 – –	– 5 –	- -	1 11 6	2 15
Rogart	1,439	20 – –	- -	10 – –	- -	- -	- -	4 1
Tongue	2,077	35 – –	- -	10 – –	3 17 4	- -	– 10 6	2 10
TOTAL	24,157	306 – –	19 – –	135 – –	5 12 1	5 – –	6 17 –	70 5
32. WIGTON:								
Glasserton	1,472	25 – –	- -	11 – 9	- -	- -	- -	3 10
Inch	3,469	40 – –	- -	10 – –	– 9 –	- -	- -	13 15 1
Kirkcolm	1,860	40 – –	- -	20 – –	- -	- -	- -	18 18
Kirkinner	1,716	25 – –	- -	15 – –	- -	- -	- -	7 9
Kirkmaiden	2,333	43 10 –	- -	7 10 –	- -	- -	- -	5 16
Kirkowan	1,434	25 – –	- -	15 – –	- -	- -	- -	7 16
Leswalt	2,701	40 – –	- -	15 – –	- -	- -	- -	3 5
Luce, New	731	13 – –	5 – –	7 – –	- -	- -	- -	2 –
Luce, Old	2,800	32 – –	- -	20 – –	- -	- -	- -	3 7
Mochrum	2,694	35 – –	- -	20 – –	- -	- -	- -	14 19
Penninghame	4,061	52 – –	- -	25 – –	- -	- -	- -	14 4
Portpatrick	2,189	40 – –	- -	10 – –	- -	- -	- -	6 4
Sorby	1,814	31 – –	- -	15 – –	- -	- -	2 2 –	5 –
Stoneykirk	3,228	52 – –	- -	20 – –	- -	- -	- -	12 2 1
Stranraer	4,022	50 – –	- -	20 – –	- -	- -	- -	32 2 1
Whithorn	2,934	30 – –	- -	25 – –	- -	- -	- -	9 9 1
Wigton	2,637	30 – –	- -	20 – –	- -	- -	- -	10 12
TOTAL	42,095	603 10 –	5 – –	275 10 9	– 9 –	- -	2 2 –	170 17
TOTAL for Scotland	–	27,528 18 6	5,486 14 10	15,273 7 2½	1,133 18 2½	3,162 8 3	911 10 8	8,681 1

GRAND TOTAL - - - £. 62,177 19 7

Sir, Board of Supervision, Edinburgh, 25 November 1869.

.M directed by the Board of Supervision to request you to fill up and transmit to me, with the least possible , the subjoined Return, showing the items and amounts included in the sums expended during the past year, ccount of "Management" and "Law Expenses," as stated in your Annual Return.

column 2 of "Management," the number of Assistant Inspectors, and in column 9 the names of the offices by other officials, if any, should be stated. In column 10 you will state separately the various branches and nts of expenditure comprehended under that general head:—for example, Rent, Insurance, Stationery, ing, Postages, Travelling Expenses, &c. &c. &c.; and in the last column of "Law Expenses," you will state the balance, if any, has been incurred.

I am, &c.

e Inspector of Poor. (signed) *John Skelton*, Secretary.

ECIAL RETURN showing the several Items and Accounts included in the Sums returned as Expended on "MANAGEMENT" and upon "LAW EXPENSES" during the Year ended 14th May 1869.

PARISH OF _____ COUNTY OF _____

Amount returned for Management, £. Amount returned for Law Expenses, £.

	MANAGEMENT.	£. s. d
	alary of Inspector - - - - - - - -	
	alary of Assistant Inspector - - - - - -	
	alary of Collector - - - - - - - -	
	alary of Clerk - - - - - - - - -	
	alary of Governor of Poorhouse (where Parish has a Poorhouse of its own).	
	alary of Matron of Poorhouse (where Parish has a Poorhouse of its own).	
	alary of Porter of Poorhouse (where Parish has a Poorhouse of its own).	
	roportion of Establishment Charges, where Parish is a member of a Poorhouse Combination (excluding Maintenance of Inmates and Salary of Medical Officer).	
	alaries of all other Officials, excepting Medical Officer (specify offices).	
	ll other Expenditure (specify particularly the details)	
	TOTAL Cost of Management - - - £.	

	LAW EXPENSES.	£. s. d.
1	Cost of Litigation and other Expenses in Questions of Settlement.	
2	Cost of Litigation and other Expenses relating to Assessment.	
3	Cost of Litigation in Applications to Sheriff on the ground of Relief having been refused.	
4	Cost of Litigation in Actions against Relations and others legally liable for the Maintenance of Paupers.	
5	Cost of Litigation other than above specified - -	
6	Expended in Prosecutions under the 79th and 80th Sections of the Statute.	
7	Salary of Law Agent or Clerk - - - - -	
8	Cost of Conveyancing - - - - - -	
9	Expenses incurred in Prosecutions under the Vaccination Act.	
10	Expenses incurred in obtaining Warrants, and other Expenses under Lunacy Acts.	
11	Amount of Account for General Miscellaneous Business	
	TOTAL Law Expenses - - - £.	

Date _____ 1869. Signature _____ Inspector.

Note.—In some parishes considerable sums appear under "Management" which should have been stated against "Registered Poor," and *vice versa*. In others, Additional Expenditure on Poorhouse Buildings appears under its own proper head, as also under Management. Establishment Charges are improperly made to include in many instances Costs of Repairs, Interest on Borrowed Money, Maintenance of Paupers, and other expenditure which should not come under the head of Management.

The Return as to Management includes in some instances, *inter alia*, Salary of Inspector of Nuisances, Sanitary Inspector, Law Agent, Medical Officers of Parishes and Poorhouses, Vaccinators, Registrars, and Fees to Registrars, Repairs on Hospital Buildings, Advertising Meetings under County Road Act, Law Expenses, Repairs on Poorhouses, Furnishings, Inspectors' Expenses attending Meetings of Society of Inspectors, Deputation Expenses, Travelling Expenses of Delegates and Visiting Committees, Removal of Lunatics to Asylums and Poorhouses, Attendance on Sick, Funeral Expenses, Gratuities to Medical Officers, Poorhouse Rent, Rent of House for Casual Sick Poor, Lunacy Forms and Schedules, Taxes on Paupers' Houses, Posting. Militia Bills, Conveyance of Paupers to Poorhouses; Certificates of Birth, of Lunacy, and of Vaccination; Inspectors' Cautionary Bonds, &c.

On the other hand, 57 Inspectors altogether omit the cost of collection. Among these, are the inspectors of Barony and Gorbals.

The result of these discrepancies has been that the total of the present Special "Management Return" exceeds the total of the "Annual Return" for 1868–9 by 179 *l.* 17 *s.* 9 *d.*

SUMMARY.—Special Return.—"Management," 1869.

No.	COUNTIES.	Population in 1861.	I. Salary of Inspector.	II. Salary of Assistant Inspector.	III. Salary of Collector.	IV. Salary of Clerk.	V. Salary of Governor of Poorhouse (where Parish has a Poorhouse of its own).	VI. Salary of Matron of Poorhouse (where Parish has a Poorhouse of its own).	VII. Salary of Porter of Poorhouse (where Parish has a Poorhouse of its own).	Pa Estab who is a of a Co (ex Ma of and M O
			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£
1	Aberdeen	222,550	2,119 6 –	389 4 –	931 8 7	20 – –	195 – –	75 – –	35 – –	-
2	Argyll	79,587	1,146 10 –	92 15 –	503 19 –	45 14 8	50 – –	20 – –	- -	1,4
3	Ayr	199,063	1,793 10 –	225 – –	840 3 6	31 8 –	- -	- -	- -	1,4
4	Banff	57,901	547 8 8	16 – –	222 13 11	2 – –	- -	- -	- -	
5	Berwick	36,488	574 14 –	5 – –	275 17 6	- -	- -	- -	- -	
6	Bute	16,331	141 – –	- -	137 10 9½	- -	- -	- -	- -	-
7	Caithness	42,200	399 18 6	8 – –	483 16 2	- -	- -	- -	- -	3
8	Clackmannan	23,605	195 – –	- -	122 – –	- -	- -	- -	- -	-
9	Dumbarton	54,179	532 10 –	27 10 –	332 10 –	10 – –	- -	- -	- -	3
10	Dumfries	75,904	741 18 4	- -	515 – –½	13 – 6	55 – –	- -	5 – –	3
11	Edinburgh	274,083	2,278 14 2	1,088 6 8	1,988 19 4	1,037 6 8	685 – –	180 – –	186 – –	4
12	Elgin	43,131	464 – –	20 – –	172 – –	- -	- -	- -	-	3
13	Fife	155,021	1,476 3 6½	115 – –	556 – 8½	56 15 10	65 – –	-	36 8 –	4
14	Forfar	204,425	1,406 14 4	480 4 –	730 17 10	221 4 7	320 – –	120 – –	75 2 –	2
15	Haddington	37,626	593 13 2½	- -	204 17 4	- -	- -	- -	25 10 1	4
16	Inverness	89,174	1,109 – –	92 – –	507 17 –	30 – –	120 – –	- -	27 – –	3
17	Kincardine	34,854	479 – –	- -	212 4 4	- -	- -	- -	- -	2
18	Kinross	7,147	54 15 2	- -	30 8 9	- -	- -	- -	- -	-
19	Kirkcudbright	42,495	632 5 –	21 7 6	234 18 2	- -	- -	- -	- -	1
20	Lanark	640,444	3,305 5 2	2,215 15 10	2,175 7 3	1,296 13 6	942 3 8½	355 16 –½	235 14 2	1,1
21	Linlithgow	39,055	411 – –	7 10 –	228 5 7	- -	- -	- -	- -	3
22	Nairn	8,347	96 – –	- -	61 16 1	- -	- -	- -	- -	1
23	Orkney and Shetland	64,065	426 17 8	13 13 –	239 18 2	- -	- -	- -	- -	
24	Peebles	11,300	143 12 –	- -	74 19 –	10 – –	- -	- -	- -	1
25	Perth	133,086	1,461 13 6	89 2 –	829 11 9	88 6 –	110 – –	40 – –	41 12 –	0
26	Renfrew	168,746	1,508 13 6	426 16 7	865 17 –	280 10 6	305 – –	110 – –	62 15 –	
27	Ross	82,427	1,083 – –	17 8 7	564 18 6	5 – –	- -	- -	- -	7
28	Roxburgh	54,362	605 4 4	2 10 –	370 1 6	- -	- -	- -	- -	4
29	Selkirk	9,770	101 – –	45 10 –	67 – –	8 8 –	- -	- -	- -	1
30	Stirling	88,676	791 1 5	64 1 8	331 18 8	1 – –	50 – –	35 – –	28 12 –	2
31	Sutherland	24,157	306 – –	19 – –	135 – –	5 – –	- -	- -	- -	3
32	Wigtown	42,095	603 10 –	5 – –	275 10 9	- -	- -	- -	- -	1
	Total	3,062,294	27,528 18 6	5,486 14 10	15,273 7 2½	3,162 8 3	2,997 3 8½	935 16 –½	758 13 3	11,2

SUMMARY.—Special Return.—"Management," 1869.

es ther ils, ing fficer. te for s).	X. Postages, Printing, and Stationery.	XI. Travelling Expenses.	XII. Interest, and other Bank Charges.	XIII. Auditor.	XIV. Extra Cost of Collection.	XV. Rent, Taxes, Insurance, Coal, Gas, Cleaning, &c.	XVI. Election Expenses.	XVII. All other Expenditure. (*See* Note for details).	Total.
s. d.	£. *s. d.*	£. *s. d.*	£. *s. d.*	£. *s. d.*	£. *s. d.*	£. *s. d.*	£. *s. d.*	£. *s. d.*	£. *s. d.*
2 8	502 14 9	118 11 5	163 13 11½	87 15 –	87 15 1	105 13 7	– 17 6	123 16 9	5,325 19 3½
7 6	283 13 9½	115 11 11	15 5 4	36 – 9	7 18 9	125 17 1½	- -	133 13 4	4,093 – 10½
1 6	591 4 8	256 10 7½	43 19 8	66 14 6	33 5 10	109 19 1	- -	229 19 9½	5,713 6 10½
4 6	144 9 11	21 18 –½	56 5 7	17 6 6	31 13 3	28 3 9½	- -	39 11 –	1,161 13 8½
3 –	141 17 8	30 17 6½	11 1 2	2 9 9	7 6 10	28 19 4½	- -	54 9 –	1,155 5 2
0 –	41 4 9½	5 11 4	– 2 –	- -	17 15 –	20 4 6	– 12 6	23 8 11	387 19 10
0 10	121 4 11½	30 19 9½	45 17 6½	52 16 –	2 19 6	60 2 6	– 5 6	4 5 2	1,592 4 7
-	57 6 6	10 17 7	75 17 6	4 4 –	1 19 11	24 7 4	- -	19 4 5	510 17 3
6 –	174 4 –	55 1 5½	6 15 7	18 12 –	28 15 1	60 17 9	- -	48 5 9	1,679 15 –½
2 1	217 10 1	42 15 8	89 17 8½	17 8 –	10 13 9	35 14 1	- -	166 6 1	2,335 7 4
2 2	831 18 9	200 12 4	93 16 10½	98 4 2	362 15 11½	244 4 4½	107 11 7	182 – 5½	10,926 3 6
3 –	125 6 8½	20 5 5	38 11 1	23 17 –	8 19 3½	37 8 5½	- -	45 15 5	1,351 12 10½
9 6	435 18 6	91 5 8	52 2 –½	29 10 1	35 7 3	120 9 11	- -	213 19 –	3,841 10 2½
6 9	491 17 7½	78 19 10	97 7 2	54 2 –	46 3 8	294 10 7	- -	53 5 11	5,396 13 1½
8 –	162 6 2½	39 18 5	22 13 11½	6 6 –	10 6 2	66 16 9½	- -	63 1 7½	1,640 19 10½
5 6	251 11 4½	42 4 2	30 9 2	12 7 –	11 12 10	73 8 5	- -	110 10 3½	2,822 1 5
-	143 6 11½	37 17 1	23 2 1	30 – –	26 10 6½	28 14 2	– 5 –	34 2 5½	1,259 17 5½
-	14 5 7	4 11 1	– – 9	- -	- -	4 8 5½	- -	11 4 9½	119 14 7
6 –	138 14 1	18 5 2	25 18 11	13 5 6	2 14 9	10 14 10	- -	58 11 6	1,290 7 5
– 4	1,564 12 7	507 9 4	69 7 3	81 4 6	135 6 5	1,059 16 1½	256 1 5	783 10 7½	20,247 – 9
-	112 – 2	55 15 6	1 2 2	21 13 6	3 10 6	22 19 6	- -	80 15 10	1,286 2 7
-	24 8 6	1 3 11	29 8 10	2 2 –	6 18 9	4 19 –	- -	10 16 4	405 1 3½
6 6	86 2 9	9 4 3½	5 17 5	3 – –	13 9 9	16 14 –½	– 14 6	9 14 2	827 12 3
-	33 12 9½	15 13 1	3 13 3	- -	- -	- -	- -	23 16 3	477 5 9½
3 –	379 12 7	81 16 3½	61 3 11½	51 2 5	20 18 9	158 6 7	– 9 6	125 6 8	4,260 18 8½
15 3	513 7 7	160 3 6	56 – 8	80 11 6	145 5 2	236 4 4½	- -	363 5 4½	5,704 6 –
14 –	288 2 11½	81 17 1	80 13 10	48 17 7	21 – 2	38 14 6	- -	96 9 2	3,057 3 6½
2 –	177 17 5	38 15 8½	16 19 –	19 9 4	21 19 8	87 10 5	- -	23 14 7½	1,799 17 1
6 4	25 19 9½	14 12 10½	3 11 5	3 3 –	– 12 –	8 5 –	- -	- -	405 8 7
10 6	273 4 7	64 14 5½	30 12 4½	20 9 7	24 2 6	108 15 10¾	- -	163 16 3	2,404 11 5¾
	70 5 6½	5 11 11	10 6 3	6 17 –	5 12 1	18 14 6	- -	2 3 6	948 6 4½
6 1½	170 17 9	69 6 1	21 1 3½	2 2 –	– 9 –	28 15 –	– 11 –	40 6 9	1,396 1 6
13 –½	8,081 1 11	2,328 18 7	1,282 15 9½	911 10 8	1,133 18 2½	3,270 10 –¾	367 8 6	3,338 16 8½	95,824 6 4¾

Appendix No. 15. STATEMENT showing RATE of INCREASE in the RELIEF and MANAGEMENT of the POOR in *Scotland* from 1836 to 1869.

	Year.	Amount Raised.	Increase.	Per Cent. of Increase.
		£.	£.	£.
For 10 Years, from 1st January 1836 to 1st February 1846 - -	1836 1846	171,042 306,044	135,002	79
		Amount Expended.		
		£.		
For 10 Years, from 14 May 1846 to 14 May 1856 -	1846 1856	433,915 602,823	168,908	39
For 10 Years, from 14 May 1856 to 14 May 1866 -	1856 1866	602,823 739,314	136,491	22
For 3 Years, from 14 May 1866 to 14 May 1869 -	1866 1869	739,314 821,184	81,870	11

The above figures do not include the cost of poorhouse buildings.

Including the cost of such buildings the increased expenditure is—

1845-56 - - - - - - 183,756 *l.*, or 42 per cent.
1856-66 - - - - - - 180,303 *l.*, or 29 per cent.
1866-69 - - - - - - 191,961 *l.*, or 26 per cent.

POORHOUSE ACCOMMODATION

YEARS.	Number of Poorhouses.	Total Accommodation.	Number of Parishes with Poorhouses, or Boarding Paupers in Poorhouses.	Total Population of Parishes using Poorhouses.	Total Paupers at 14th May in those Parishes, including Dependents.	Total Number of Inmates in those Houses, on 1st July 1869.	Ratio of Paupers to Population.
1847 - - -	10	- -	10	391,534	25,778	- -	1 in 15
1869 - - -	63	14,123	525	2,418,105	100,848	8,386	1 in 24

YEAR.	Per-centage of Poorhouse Accommodation to Population having use of Poorhouses.	Per-centage of Poorhouse Accommodation to the Number of Paupers in such Parishes.	Per-centage of Inmates to Population of such Parishes.	Per-centage of Inmates to Number of Paupers in such Parishes.
1869 - - -	0·59	14·31	0·34	8·31

YEAR.	Number of Parishes having no Poorhouse Accommodation.	Population of these Parishes.	Number of Paupers in these Parishes.	Ratio of Paupers to Population.
1869 - - -	362	644,189	27,491	1 in 23

Appendix, No. 15.

Athole, Weem, and Breadalbane Combination Poorhouse.

PARISHES.	Number of Beds.	Number of Paupers on Roll in January 1863. House opened 25th January 1864.	On Rolls of the Parishes in October 1867.	Refused Poorhouse.	Paupers previously on Roll.	New Applicants.	1867. Assessment per £.
Blair Athole - -	10	73	70	- -	- -	- -	2 *d.* lower.
Moulin - - -	11	52	47	10	1	9	3 *d.* „
Dowally - -	6	13	9	2	- -	2	2 *d.* „
Little Dunkeld -	13	90	84	8	4	4	No return.
Caputh - - -	6	55	53	6	4	2	1 *d.* lower.
Dull - - - -	18	122	98	11	- -	11	2 *d.* „
Fortingall - -	13	97	93	3	3	- -	2 *d.* „
Kenmore - -	12	96	70	20	7	13	The same.
Killin - - -	9	81	50	3	2	1	The same.
Logierait - -	15	78	80	4	2	2	The same.
Weem - - -	4	25	22	2	1	1	The same.
Total - - -	117	782	676	69	24	45	

Compiled from Returns from the various Inspectors of Poor, by

D. McCallum, House Governor.

STATISTICS of Athole and Breadalbane Poorhouse. - - -

PARISHES forming UNION.	Query 1st. Number of Persons to whom Relief in the Poorhouse has been offered as the only mode of Relief, since the Poorhouse was opened.	2nd. Number of Persons who accepted the offer.	3rd. What has become of those who declined the offer; how have they been maintained since?	4th. Number of Persons to who the alternative offer has been made of admission to t Poorhouse, or a small Out-dc Allowance.
Fortingall - -	Sixteen - - -	Seven - -	By the charity of friends and neighbours -	Five - - - -
Caputh - - -	Seventeen - -	Four - -	They are doing for themselves - - -	Ten - - - -
Moulin - - -	Thirty-seven, but including dependents fifty-two.	Fifteen -	Eleven of them maintain themselves, most of the others were casual and do not reside in this parish, therefore I do not know how they are maintained.	None offered a small out-dc allowance, but there w four admitted to the roll w had the offer of the poo house; one in bad hea could not be removed, a three are weak in mind; t Board allows them out-dc relief.
Dowally - - -	Three - - -	Two - -	There was one female who declined, and as she resides in another parish, I am unable to say how she maintained herself since.	None - - - -
Logierait - -	Thirty-five - -	Fifteen - -	Ten re-admitted to out-door relief, the other ten chiefly supported by friends.	Two - - - -
Killin - - -	Twenty-four - -	Six - -	One is married and the rest are supported by friends.	Two - - - -
Little Dunkeld -	Twenty-five - -	Nine - -	Generally either maintaining themselves, or supported by relations.	Two - - - -
Blair Athole - -	Seventeen - -	Fourteen -	They have been maintained by their own means or by their relatives.	None - - - -
*Dull - - -	Forty-four - -	Eighteen -	Eight young women with children (16) declined the offer and maintain themselves without parochial relief; *five* others are either self-supporting or maintained by their friends; *five* more were reported, by medical certificate, as not in a fit state of health to be removed to the poorhouse, and received out-door relief at a higher rate than they would cost in the poorhouse; two of these are now dead.	Eight persons, who were offe the poorhouse, receive o door relief (from 1 *s.* 6 *d.* 2 *s.* weekly); they are able earn something for their o maintenance.
*Weem - - -	Seven - - -	Two - -	*Three* declined, one is self-supporting and two are dead	Nil - - - -
Kenmore - -	Forty - - -	Ten - -	No apparent difference. They are maintained partly by their own industry and partly by the charitable assistance of friends and neighbours.	Referring to new applicat not more than *five*. Two of the paupers previously roll claiming further rel when offered the poorhou were content to submit the aliment allowed.

* Dull and Weem. *Note.—Mr. James Crerar is Inspector for both parishes.—D. McCallum, House Governor.*

Combination Poorhouse, Logierait,
24 January 1870.

STATISTICS of ATHOLE and BREADALBANE POORHOUSE.

5th.	6th.	7th.
e Number of such sons who preferred he alternative of the Poorhouse?	What has become of those who preferred the alternative of a small Out-door Allowance, and in what condition of comfort are they?	The Probable Weekly Saving to the Parish arising from Persons either declining Relief altogether, or accepting a small Out-door Allowance, rather than go to the Workhouse?
ne - - -	They make themselves content, rather than go to the poorhouse.	About nineteen shillings and ninepence (19 *s.* 9 *d.*)
ne - - -	Not ill off, as they get help from friends.	About fifteen shillings and sixpence (15 *s.* 6 *d.*)
ne - - -	There are none of this class -	About sixteen shillings (16 *s.*)
ne - - -	Answered by preceding two queries.	If the person who refused had accepted in-door relief, and continued in the poorhouse until now, she would have cost about 36 *l.* since April 1864, the time when the poorhouse was offered her. Comparing this saving with what the poorhouse has cost this parish, there is a loss to the parish of more than 140 *l.* since the opening of the house, after deducting the above 36 *l.*; and this is an under-estimate. At the same time, I believe the house very well managed by the governor.
one - - -	The two who preferred a small out-door allowance seem to be quite comfortable, living with relations.	About eleven shillings and twopence (11 *s.* 2 *d.*)
one - - -	They are treated like the rest of the paupers on our roll.	One pound—*at least, direct*; indirectly, a considerable sum. This is evident from comparing the roll with what it was five years ago.
il - - -	Nil.	
il - - -	Nil - - - - - -	About nine shillings (9 *s.*)
ee Query No 4 -	The degree of comfort enjoyed by *those* is better than that of some labouring families who pay assessment for the maintenance of the poor. *See* No. 4.	The probable weekly saving, &c. cannot be stated. The assessment is the same for the last seven years, but not so heavy as before the opening of the house. The benefit of the poorhouse is, its being a check on designing persons, who would otherwise annoy both the parochial board and the Board of Supervision by their impositions.
il - - -	*See* No. 3 - - - - -	As to the probable saving, the same applies to this parish as to the above. The assessment is the same as in 1859. The house, no doubt, has the same effect in the parish of Weem that it has in Dull; it checks imposition.
None - - -	On account of age and increased infirmity, many have been allowed out-door relief suitable to their altered circumstances; they are, generally speaking, in the same condition of comfort as when they applied for parochial relief.	I estimate, dependent on contingencies, at about from fifteen to twenty shillings per week, at least.

The above Return trasncribed by
D. McCallum, House Governor

TABLES showing the Expenditure and Number of Poor for each Year from 1846 to 1869, in those Parish which erected Poorhouses between 1845 and 1858, together with the Rates of Increase or Decrease Population, Expenditure, and Poor, both during the Period prior to the Erection of each Poorhouse, a during the Period subsequent to its Erection.

[*Note.*—"Total Expenditure," includes Relief of Registered and Casual Poor, Medical Relief, Management, and Law Expenses.
The population for each year is calculated on the assumption that the average annual rate of increase or decrease of the previous decimal period has been maintained.]

ABBEY.

Poorhouse opened - - - 1849.

Population, 1841 - - - - - 28,246
Ditto - 1851 - - - - - 28,549
Ditto - 1861 - - - - - 29,687

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
1846 - -	3,778	5,033	804
1847 - -	5,143	6,938	1,118
1848 - -	5,610	9,178	1,146
1849 - -	4,856	8,323	1,284
1850 - -	4,371	6,951	1,224
1851 - -	4,424	6,110	956
1852 - -	2,570	4,329	1,178
1853 - -	2,860	4,600	980
1854 - -	3,219	5,007	1,059
1855 - -	4,296	6,205	1,034
1856 - -	3,838	5,112	1,048
1857 - -	3,809	5,498	872
1858 - -	4,075	7,637	1,042
1859 - -	4,344	7,024	1,167
1860 - -	4,699	6,171	948
1861 - -	4,814	6,111	1,172
1862 - -	5,071	6,462	1,307
1863 - -	4,885	6,431	1,074
1864 - -	5,108	6,822	1,048
1865 - -	5,138	6,992	1,001
1866 - -	5,348	6,977	889
1867 - -	5,635	7,416	861
1868 - -	5,754	7,408	775
1869 - -	5,890	7,405	949
Increase in Population between 1846 and 1848, ·20 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1848, 36·4 per Cent.	Increase in Total Expenditure between 1846 and 1848, 82·3 per Cent.	Increase in Number of Poor between 1846 and 1848, 42·6 per Cent.
Increase in Population between 1848 and 1869, 7·5 per Cent.	Increase in Expenditure on Registered Poor between 1848 and 1869, 4·9 per Cent.	Decrease in Total Expenditure between 1848 and 1869, 19·3 per Cent.	Decrease in Number of Poor between 1848 and 1869, 17·1 per Cent.

BARONY.

Poorhouse opened - - - 1850.

Population, 1841 - - - - - 106,075
Ditto - 1851 - - - - - 136,283
Ditto - 1861 - - - - - 177,527

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Ro
	£.	£.	
1846 - -	9,197	11,986	2,366
1847 - -	9,716	16,501	2,773
1848 - -	18,089	28,318	4,261
1849 - -	20,135	31,663	8,425
1850 - -	18,878	27,347	6,498
1851 - -	17,375	22,408	4,195
1852 - -	15,751	20,775	3,365
1853 - -	17,639	23,767	3,743
1854 - -	19,528	27,241	7,478
1855 - -	22,345	29,741	6,822
1856 - -	28,513	35,607	6,974
1857 - -	24,835	32,160	7,286
1858 - -	25,290	33,228	7,282
1859 - -	25,935	33,885	6,650
1860 - -	21,502	28,714	6,288
1861 - -	23,419	31,003	6,601
1862 - -	23,996	33,261	7,275
1863 - -	25,134	34,358	7,639
1864 - -	26,044	35,194	7,915
1865 - -	27,908	37,014	6,802
1866 - -	28,568	37,561	5,374
1867 - -	29,814	39,104	8,185
1868 - -	35,439	46,438	9,866
1869 - -	36,158	56,208	7,991
Increase in Population between 1846 and 1849, 8·5 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1849, 118·9 per Cent.	Increase in Total Expenditure between 1846 and 1849, 164·3 per Cent.	Increase in Number of P between 1846 and 18 216·3 per Ce
Increase in Population between 1849 and 1869, 61·6 per Cent.	Increase in Expenditure on Registered Poor between 1849 and 1869, 79·0 per Cent.	Increase in Total Expenditure between 1849 and 1869, 77·5 per Cent.	Decrease in Number of P between 1849 and 18 5·1 per Cen

STATISTICS showing the Results of the Poorhouse System—*continued.*

LACK ISLE COMBINATION (Seven Parishes).

Poorhouse opened - - - 1860.

Population, 1841 - - - - - 15,066
Ditto - 1851 - - - - - 16,035
Ditto - 1861 - - - - - 14,327

EAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
- -	1,135	1,334	624
- -	3,532	4,171	1,120
- -	4,149	4,785	1,117
- -	3,709	4,402	1,063
- -	3,657	5,412	1,038
- -	3,403	4,192	993
- -	3,368	4,200	990
- -	3,458	4,214	995
- -	3,457	4,407	961
- -	3,859	4,618	1,082
- -	3,864	4,736	1,021
- -	4,243	5,075	1,074
- -	4,305	5,115	1,114
- -	4,223	4,066	1,097
- -	4,145	4,909	1,056
- -	4,480	5,290	1,002
- -	4,025	4,835	890
- -	3,946	5,077	830
- -	3,703	4,919	811
- -	3,580	4,970	759
- -	3,622	4,743	781
- -	2,330	4,500	764
- -	3,508	4,885	751
- -	3,798	5,005	739

Decrease Population between 6 and 1859, 1 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1859, 272·1 per Cent.	Increase in Total Expenditure between 1846 and 1859, 204·8 per Cent.	Increase in Number of Poor between 1846 and 1859, 75·8 per Cent.
Decrease Population between 9 and 1869, 6 per Cent.	Decrease in Expenditure on Registered Poor between 1859 and 1869, 10·5 per Cent.	Increase in Total Expenditure between 1859 and 1869, 23·0 per Cent.	Decrease in Number of Poor between 1859 and 1869, 32·6 per Cent.

CAMPBELTOWN.

Poorhouse opened - - - 1861.

Population, 1841 - - - - - 9,634
Ditto - 1851 - - - - - 9,381
Ditto - 1861 - - - - - 8,149

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
1846 - -	801	1,036	316
1847 - -	1,371	1,536	304
1848 - -	1,426	1,654	298
1849 - -	1,339	1,632	419
1850 - -	1,291	1,553	505
1851 - -	1,388	1,659	418
1852 - -	1,585	1,857	422
1853 - -	1,424	1,685	416
1854 - -	1,457	1,918	294
1855 - -	1,711	2,214	380
1856 - -	1,760	2,060	371
1857 - -	1,762	2,167	403
1858 - -	1,918	2,346	384
1859 - -	2,200	2,834	388
1860 - -	2,424	3,051	399
1861 - -	2,318	2,832	390
1862 - -	2,559	3,182	356
1863 - -	2,038	2,615	345
1864 - -	2,225	2,835	371
1865 - -	2,201	2,715	386
1866 - -	2,573	3,144	376
1867 - -	3,681	3,313	404
1868 - -	2,913	3,463	448
1869 - -	2,899	3,476	443

Decrease in Population between 1846 and 1860, 13·0 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1860, 202·6 per Cent.	Increase in Total Expenditure between 1846 and 1860, 194·5 per Cent.	Increase in Number of Poor between 1846 and 1860, 26·3 per Cent.
Decrease in Population between 1860 and 1869, 14·8 per Cent.	Increase in Expenditure on Registered Poor between 1860 and 1869, 19·5 per Cent.	Increase in Total Expenditure between 1860 and 1869, 13·9 per Cent.	Increase in Number of Poor between 1860 and 1869, 11·0 per Cent.

STATISTICS showing the Results of the Poorhouse System—*continued.*

CUNNINGHAM COMBINATION (Eleven Parishes).

Poorhouse opened - - - 1858.

Population, 1841 - - - - - 42,870
Ditto - 1851 - - - - - 53,285
Ditto - 1861 - - - - - 59,221

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
1846 - -	2,888	3,511	839
1847 - -	4,330	5,646	988
1848 - -	5,279	6,839	1,081
1849 - -	5,068	7,339	1,065
1850 - -	5,272	6,984	1,117
1851 - -	5,650	7,092	1,101
1852 - -	5,738	7,197	1,142
1853 - -	6,060	7,638	1,283
1854 - -	6,131	7,831	1,341
1855 - -	6,914	8,656	1,244
1856 - -	6,908	8,638	1,307
1857 - -	7,322	9,101	1,278
1858 - -	7,540	9,487	1,315
1859 - -	7,400	9,337	1,318
1860 - -	7,173	9,711	1,234
1861 - -	7,168	9,873	1,240
1862 - -	7,556	10,672	1,364
1863 - -	8,139	11,488	1,480
1864 - -	8,714	11,781	1,510
1865 - -	9,309	12,401	1,544
1866 - -	9,280	12,087	1,567
1867 - -	9,026	11,907	1,596
1868 - -	10,051	13,000	1,698
1869 - -	10,580	13,648	1,807

Increase in Population between 1846 and 1857, 18·2 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1857, 118·9 per Cent.	Increase in Total Expenditure between 1846 and 1857, 159·2 per Cent.	Increase in Number of Poor between 1846 and 1857, 52·3 per Cent.
Increase in Population between 1857 and 1869, 12·5 per Cent.	Increase in Expenditure on Registered Poor between 1857 and 1869, 44·4 per Cent.	Increase in Total Expenditure between 1857 and 1869, 49·9 per Cent.	Increase in Number of Poor between 1857 and 1869, 41·3 per Cent.

DALKEITH COMBINATION (One; originally four Parishes).

Poorhouse opened - - - 1850.

Population, 1841 - - - - - 15,401
Ditto - 1851 - - - - - 17,575
Ditto - 1861 - - - - - 17,913

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on R
	£.	£.	
1846 - -	2,199	2,583	518
1847 - -	2,904	3,625	555
1848 - -	3,393	4,119	630
1849 - -	4,353	5,166	639
1850 - -	3,842	4,703	695
1851 - -	3,449	4,245	674
1852 - -	3,313	4,330	648
1853 - -	3,264	4,027	632
1854 - -	3,452	4,162	654
1855 - -	3,653	4,440	620
1856 - -	3,277	4,477	628
1857 - -	3,616	4,405	617
1858 - -	3,428	4,165	603
1859 - -	3,397	4,146	578
1860 - -	3,875	3,732	589
1861 - -	3,718	4,388	562
1862 - -	3,642	4,353	562
1863 - -	3,677	4,588	569
1864 - -	3,051	3,654	447
1865 - -	3,138	3,829	438
1866 - -	3,335	3,967	431
1867 - -	3,073	3,656	420
1868 - -	3,167	3,863	447
1869 - -	3,465	4,155	467

Increase in Population between 1846 and 1849, 4·2 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1849, 97·9 per Cent.	Increase in Total Expenditure between 1846 and 1849, 100· per Cent.	Increa in Number o betwe 1846 and 23·3 per
Increase in Population between 1849 and 1869, 6·6 per Cent.	Decrease in Expenditure on Registered Poor between 1849 and 1869, 20·3 per Cent.	Decrease in Total Expenditure between 1849 and 1869, 19·5 per Cent.	Decre in Number betwe 1849 and 26·9 per

STATISTICS showing the Results of the Poorhouse System—*continued.*

DALKEITH COMBINATION (2).

additional Parishes joined this Combination in 1856.)

Population, 1841 - - - - - - 8,929
Ditto - 1851 - - - - - 10,084
Ditto - 1861 - - - - - 9,850

EAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
- -	877	1,419	220
- -	1,537	1,779	289
- -	1,756	2,058	338
- -	1,801	2,179	327
- -	2,084	2,387	328
- -	1,934	2,216	317
- -	1,955	2,290	360
- -	2,457	2,976	337
- -	2,205	2,435	300
- -	2,635	3,001	334
- -	1,951	2,306	304
- -	2,059	2,498	295
- -	1,965	2,284	305
- -	1,925	2,271	270
- -	2,156	2,537	281
- -	2,054	2,383	296
- -	2,059	2,383	280
- -	2,277	2,655	291
- -	2,171	2,586	291
- -	2,088	2,538	304
- -	2,032	2,623	265
- -	2,075	2,468	259
- -	1,834	2,351	244
- -	1,873	2,240	246

Increase Population between 16 and 1855, 05 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1855, 200·4 per Cent.	Increase in Total Expenditure between 1846 and 1855, 111·5 per Cent.	Increase in Number of Poor between 1846 and 1855, 51·8 per Cent.
Decrease Population between 55 and 1869, ·9 per Cent.	Decrease in Expenditure on Registered Poor between 1855 and 1869, 28·9 per Cent.	Decrease in Total Expenditure between 1855 and 1869, 25·3 per Cent.	Decrease in Number of Poor between 1855 and 1869, 26·3 per Cent.

DUMFRIES.

Poorhouse opened - - - 1855.

Population, 1841 - - - - - 11,409
Ditto - 1851 - - - - - 12,298
Ditto - 1861 - - - - - 13,523

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
1846 - -	1,775	2,240	407
1847 - -	1,974	2,175	525
1848 - -	2,557	2,835	557
1849 - -	2,596	4,151	626
1850 - -	2,943	3,786	630
1851 - -	2,647	3,228	608
1852 - -	2,589	3,367	604
1853 - -	2,710	3,401	624
1854 - -	2,643	3,602	612
1855 - -	2,284	3,063	659
1856 - -	1,682	2,602	320
1857 - -	1,422	2,298	283
1858 - -	1,417	2,599	291
1859 - -	1,253	2,107	300
1860 - -	1,426	2,261	287
1861 - -	1,543	2,354	334
1862 - -	1,843	2,417	317
1863 - -	1,854	2,478	323
1864 - -	1,793	2,538	244
1865 - -	1,614	2,414	241
1866 - -	1,868	2,641	287
1867 - -	2,064	2,987	311
1868 - -	2,580	3,292	423
1869 - -	2,699	3,573	436

Increase in Population between 1846 and 1854, 6·7 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1854, 48·9 per Cent.	Increase in Total Expenditure between 1846 and 1854, 60·8 per Cent.	Increase in Number of Poor between 1846 and 1854, 50·3 per Cent.
Increase in Population between 1854 and 1869, 14·4 per Cent.	Increase in Expenditure on Registered Poor between 1854 and 1869, 2·1 per Cent.	Decrease in Total Expenditure between 1854 and 1869, ·0·8 per Cent.	Decrease in Number of Poor between 1854 and 1869, 28·7 per Cent.

STATISTICS showing the Results of the Poorhouse System—*continued.*

DUNDEE.

Poorhouse opened - - - 1857.

Population, 1841 - - - - - 62,794
Ditto - 1851 - - - - - 62,545
Ditto - 1861 - - - - - 68,986

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
1846 - -	4,802	5,679	979
1847 - -	5,686	7,063	994
1848 - -	6,735	8,877	1,377
1849 - -	7,918	9,713	1,507
1850 - -	8,476	11,757	1,586
1851 - -	8,142	9,776	1,585
1852 - -	8,281	10,005	1,678
1853 - -	8,430	9,672	1,705
1854 - -	9,031	11,938	2,478
1855 - -	10,161	11,909	2,631
1856 - -	11,321	12,787	2,696
1857 - -	10,715	12,547	2,538
1858 - -	9,437	12,048	2,387
1859 - -	9,267	11,967	2,011
1860 - -	9,300	12,188	1,994
1861 - -	8,748	11,593	1,846
1862 - -	9,612	12,569	1,899
1863 - -	10,509	13,757	1,776
1864 - -	10,152	13,178	2,241
1865 - -	10,524	13,673	2,203
1866 - -	10,843	14,288	2,447
1867 -	11,078	14,132	2,511
1868 - -	12,803	16,274	2,892
1869 - -	14,682	18,359	3,243

Increase in Population between 1846 and 1856, 6·06 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1856, 135·7 per Cent.	Increase in Total Expenditure between 1846 and 1856, 125·2 per Cent.	Increase in Number of Poor between 1846 and 1856, 175·3 per Cent.
Increase in Population between 1856 and 1869, 12·7 per Cent.	Increase in Expenditure on Registered Poor between 1856 and 1869, 29·6 per Cent.	Increase in Total Expenditure between 1856 and 1869, 43·5 per Cent.	Increase in Number of Poor between 1856 and 1869, 20·2 per Cent.

DYSART COMBINATION (Four Parishes).

Poorhouse opened - - - 1862.

Population, 1841 - - - - - 22,584
Ditto - 1851 - - - - - 24,029
Ditto - 1861 - - - - - 24,552

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Ro
	£.	£.	
1846 - -	1,947	2,270	472
1847 - -	2,706	3,662	576
1848 - -	3,129	3,810	624
1849 - -	3,217	3,948	685
1850 - -	3,404	3,998	737
1851 - -	3,455	4,041	733
1852 - -	3,332	3,858	535
1853 - -	3,665	4,558	624
1854 - -	3,484	4,334	626
1855 - -	3,337	3,962	540
1856 - -	3,660	4,330	589
1857 - -	3,744	4,474	615
1858 - -	3,820	4,369	661
1859 - -	3,996	4,552	630
1860 - -	4,228	4,813	678
1861 - -	4,294	4,846	685
1862 - -	4,558	5,156	532
1863 - -	4,481	5,196	720
1864 - -	4,159	4,889	659
1865 - -	3,773	4,621	655
1866 - -	3,449	4,360	630
1867 - -	3,545	4,364	639
1868 - -	3,832	5,011	610
1869 - -	4,061	5,180	682

Increase in Population between 1846 and 1861, 5·4 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1861, 152·9 per Cent.	Increase in Total Expenditure between 1846 and 1861, 113·5 per Cent.	Increase in Number of Poor between 1846 and 1861 45·1 per Cent.
Increase in Population between 1861 and 1869, 1·7 per Cent.	Decrease in Expenditure on Registered Poor between 1861 and 1869, 5·4 per Cent.	Increase in Total Expenditure between 1861 and 1869, 6·8 per Cent.	Decrease in Number of Poor between 1861 and 1869 0·4 per Cent.

STATISTICS showing the Results of the Poorhouse System—*continued.*

STER ROSS COMBINATION (Nine Parishes).

Poorhouse opened - - - 1850.

Population, 1841 - - - - - 17,100
Ditto - 1851 - - - - - 18,191
Ditto - 1861 - - - - - 17,474

EAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
- -	1,287	1,660	913
- -	2,267	2,896	955
- -	2,484	3,510	964
- -	2,825	3,876	1,011
- -	2,799	3,510	929
- -	2,707	3,310	883
- -	2,680	3,440	863
- -	2,820	3,623	902
- -	3,244	4,070	774
- -	3,310	4,203	862
- -	3,428	4,264	886
- -	3,479	4,244	868
- -	4,066	5,193	876
- -	3,913	4,839	887
- -	3,934	4,625	866
- -	3,867	4,744	851
- -	3,934	4,820	807
- -	3,353	4,607	754
- -	3,532	4,692	747
- -	3,265	4,484	751
- -	3,523	4,773	791
- -	3,399	4,655	766
- -	3,465	4,705	773
- -	3,851	5,019	770

ncrease Population etween and 1849, per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1849, 111·7 per Cent.	Increase in Total Expenditure between 1846 and 1849, 133·4 per Cent.	Increase in Number of Poor between 1846 and 1849, 10·7 per Cent.
Decrease Population between 9 and 1869, per Cent.	Increase in Expenditure on Registered Poor between 1849 and 1869, 36·3 per Cent.	Increase in Total Expenditure between 1849 and 1869, 29·4 per Cent.	Decrease in Number of Poor between 1849 and 1869, 23·8 per Cent.

FALKIRK.

Poorhouse opened - - - 1851

Population, 1841 - - - - - 15,621
Ditto - 1851 - - - - - 16,438
Ditto - 1861 - - - - - 17,026

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
1846 - -	982	1,018	Owing to the defective state of the parochial records, prior to the appointment of the present inspector of the poor, no *data* exist for filling up this column with even approximate accuracy in the earlier periods.
1847 - -	1,440	1,673	
1848 - -	2,392	3,417	
1849 - -	1,769	2,913	
1850 - -	2,386	3,349	
1851 - -	2,132	2,707	
1852 - -	2,027	2,573	
1853 - -	1,983	2,875	
1854 - -	2,029	3,121	
1855 - -	2,383	3,391	
1856 - -	1,943	2,983	
1857 - -	2,255	3,007	
1858 - -	2,361	3,135	
1859 - -	2,773	3,460	
1860 - -	2,345	3,093	
1861 - -	2,618	3,349	
1862 - -	2,631	3,431	
1863 - -	3,000	3,827	
1864 - -	2,791	3,594	558
1865 - -	3,057	3,885	556
1866 - -	3,082	3,924	531
1867 - -	3,351	4,279	506
1868 - -	3,410	4,395	527
1869 - -	3,464	4,298	621

Increase in Population between 1846 and 1850, 2·08 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1850, 143 per Cent.	Increase in Total Expenditure between 1846 and 1850, 223 per Cent.
Increase in Population between 1850 and 1869, 6·9 per Cent.	Increase in Expenditure on Registered Poor between 1850 and 1869, 45·1 per Cent.	Increase in Total Expenditure between 1850 and 1869, 28·3 per Cent.

STATISTICS showing the Result of the Poorhouse System—*continued.*

FORFAR.

Poorhouse opened - - - 1861.

Population, 1841 - - - - - 9,620
Ditto - 1851 - - - - - 11,009
Ditto - 1861 - - - - - 10,838

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
1846 - -	922	1,079	224
1847 - -	917	1,247	206
1848 - -	1,003	1,340	211
1849 - -	1,025	1,316	208
1850 - -	1,074	1,299	197
1851 - -	966	1,220	180
1852 - -	1,012	1,278	192
1853 - -	1,134	1,473	196
1854 - -	1,126	1,408	216
1855 - -	1,553	1,840	235
1856 - -	1,439	1,693	283
1857 - -	1,587	1,838	299
1858 - -	1,675	1,932	303
1859 - -	1,753	2,006	301
1860 - -	1,753	2,043	328
1861 - -	2,054	2,312	307
1862 - -	2,273	2,568	321
1863 - -	1,895	2,186	289
1864 - -	1,980	2,315	278
1865 - -	1,906	2,232	261
1866 - -	1,995	2,372	236
1867 - -	2,094	2,448	241
1868 - -	2,102	2,501	231
1869 - -	2,214	2,663	239

Increase in Population between 1846 and 1860, 5·0 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1860, 90·1 per Cent.	Increase in Total Expenditure between 1846 and 1860, 89·3 per Cent.	Increase in Number of Poor between 1846 and 1860, 46·4 per Cent.
Decrease in Population between 1860 and 1869, 1·4 per Cent.	Increase in Expenditure on Registered Poor between 1860 and 1869, 26·2 per Cent.	Increase in Total Expenditure between 1860 and 1869, 30·3 per Cent.	Decrease in Number of Poor between 1860 and 1869, 27·1 per Cent.

GALASHIELS COMBINATION (Five Parishes).

Poorhouse opened - - - 1859.

Population, 1841 - - - - - 13,076
Ditto - 1851 - - - - - 17,001
Ditto - 1861 - - - - - 17,336

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on R
	£.	£.	
1846 - -	1,338	1,659	263
1847 - -	1,820	2,163	297
1848 - -	1,972	2,656	348
1849 - -	2,196	2,681	346
1850 - -	2,070	2,840	340
1851 - -	2,036	2,538	369
1852 - -	2,029	2,630	381
1853 - -	2,125	2,608	352
1854 - -	2,341	2,952	352
1855 - -	2,267	2,752	340
1856 - -	2,471	3,013	336
1857 - -	2,508	3,017	344
1858 - -	2,503	2,970	354
1859 - -	2,577	3,176	364
1860 - -	2,495	3,048	354
1861 - -	2,457	3,043	350
1862 - -	2,506	3,103	359
1863 - -	2,399	3,115	343
1864 - -	2,410	3,244	316
1865 - -	2,717	3,591	327
1866 - -	2,667	3,530	332
1867 - -	2,573	3,506	336
1868 - -	2,572	3,237	319
1869 - -	2,776	3,842	313

Increase in Population between 1846 and 1858, 14·6 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1858, 84·6 per Cent.	Increase in Total Expenditure between 1846 and 1858, 79·0 per Cent.	Increase in Number of between 1846 and 1 34·6 per C
Increase in Population between 1858 and 1869, 2·1 per Cent.	Increase in Expenditure on Registered Poor between 1858 and 1869, 10·9 per Cent.	Increase in Total Expenditure between 1858 and 1869, 29·3 per Cent.	Decreas in Number of between 1858 and 1 11·5 per C

STATISTICS showing the Results of the Poorhouse System—*continued.*

GOVAN.

Poorhouse opened - - - 1855.

opulation, 1841 - - - - - - 45,885
Ditto - 1851 - - - - - - 64,631
Ditto - 1861 - - - - - - 100,716

EAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
- -	3,813	4,188	744
- -	3,600	5,848	1,135
- -	5,123	8,356	1,174
- -	6,064	8,672	1,153
- -	6,403	8,020	874
- -	5,754	7,619	1,227
- -	5,467	7,490	1,561
- -	5,830	8,050	1,885
- -	7,604	10,062	1,867
- -	8,418	10,873	2,063
- -	9,360	11,688	2,150
- -	9,345	11,828	1,642
- -	9,517	12,336	1,859
- -	9,490	12,029	1,773
- -	9,928	12,878	1,783
- -	11,300	14,417	1,875
- -	9,777	12,991	1,692
- -	10,590	14,320	1,866
- -	10,866	14,818	1,988
- -	11,397	16,375	2,300
- -	11,683	15,519	1,836
- -	11,469	15,753	1,858
- -	13,618	18,817	2,154
- -	14,608	19,444	2,267

Increase Population between 16 and 1854, ·5 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1854, 99·4 per Cent.	Increase in Total Expenditure between 1846 and 1854, 140·2 per Cent.	Increase in Number of Poor between 1846 and 1854, 150·9 per Cent.
Increase Population between 54 and 1869, 1·7 per Cent.	Increase in Expenditure on Registered Poor between 1854 and 1869, 92·1 per Cent.	Increase in Total Expenditure between 1854 and 1869, 93·2 per Cent.	Increase in Number of Poor between 1854 and 1869, 21·4 per Cent.

GREENOCK.

Poorhouse opened - - - 1850.

Population, 1841 - - - - - - 36,936
Ditto - 1851 - - - - - - 37,436
Ditto - 1861 - - - - - - 43,894

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
1846 - -	4,189	5,394	1,096
1847 - -	4,218	5,587	1,014
1848 - -	5,044	7,256	912
1849 - -	5,193	8,160	1,163
1850 - -	5,616	7,701	1,146
1851 - -	4,881	6,151	1,364
1852 - -	4,318	5,142	1,037
1853 - -	4,377	5,713	1,240
1854 - -	4,293	5,549	1,287
1855 - -	4,177	5,806	1,235
1856 - -	3,878	5,236	1,123
1857 - -	4,636	6,122	1,171
1858 - -	4,925	6,415	1,256
1859 - -	5,544	7,638	1,236
1860 - -	5,811	7,380	1,319
1861 - -	5,857	7,502	1,380
1862 - -	6,070	7,773	1,262
1863 - -	6,074	7,528	1,432
1864 - -	6,233	8,234	1,557
1865 - -	6,841	8,755	1,717
1866 - -	6,385	8,882	1,784
1867 - -	6,739	8,803	1,864
1868 - -	6,925	9,205	1,765
1869 - -	5,956	8,351	1,604

Increase in Population between 1846 and 1849, ·03 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1849, 23·9 per Cent.	Increase in Total Expenditure between 1846 and 1849, 51·3 per Cent.	Increase in Number of Poor between 1846 and 1849, 6·1 per Cent.
Increase in Population between 1849 and 1869, 31·3 per Cent.	Increase in Expenditure on Registered Poor between 1849 and 1869, 14·6 per Cent.	Increase in Total Expenditure between 1849 and 1869, 2·3 per Cent.	Increase in Number of Poor between 1849 and 1869, 37·9 per Cent.

STATISTICS showing the Results of the Poorhouse System—*continued.*

HAWICK COMBINATION (Eight Parishes).

Poorhouse opened - - - 1858.

Population, 1841 - - - - - 13,295
Ditto - 1851 - - - - - 15,548
Ditto - 1861 - - - - - 17,320

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
1846 - -	2,175	2,622	288
1847 - -	2,637	3,529	359
1848 - -	2,742	3,460	419
1849 - -	2,640	3,293	412
1850 - -	2,678	3,357	464
1851 - -	2,850	3,639	473
1852 - -	2,584	3,220	494
1853 - -	2,601	3,171	414
1854 - -	2,693	3,360	542
1855 - -	2,814	3,380	436
1856 - -	2,960	3,574	412
1857 - -	2,818	3,623	421
1858 - -	2,568	3,417	404
1859 - -	2,697	3,442	390
1860 - -	2,370	3,140	381
1861 - -	2,381	3,198	383
1862 - -	2,464	3,358	365
1863 - -	2,525	3,473	396
1864 - -	2,581	3,622	396
1865 - -	2,559	3,480	387
1866 - -	2,641	3,660	404
1867 - -	2,694	3,605	408
1868 - -	2,991	3,864	424
1869 - -	3,362	4,413	437

Increase in Population between 1846 and 1857, 15·5 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1857, 29·6 per Cent.	Increase in Total Expenditure between 1846 and 1857, 38·1 per Cent.	Increase in Number of Poor between 1846 and 1857, 46·2 per Cent.
Increase in Population between 1857 and 1869, 12·7 per Cent.	Increase in Expenditure on Registered Poor between 1857 and 1869, 19·3 per Cent.	Increase in Total Expenditure between 1857 and 1869, 21·8 per Cent.	Increase in Number of Poor between 1857 and 1869, 3·8 per Cent.

INVERESK COMBINATION (Eight Parishes).

Poorhouse opened - - - 1862.

Population, 1841 - - - - - 19,687
Ditto - 1851 - - - - - 20,322
Ditto - 1861 - - - - - 22,008

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on R
	£.	£.	
1846 - -	3,582	4,055	789
1847 - -	4,335	4,974	893
1848 - -	4,512	5,241	953
1849 - -	4,657	5,732	907
1850 - -	4,900	5,751	910
1851 - -	5,308	6,274	922
1852 - -	4,626	5,668	844
1853 - -	4,967	5,904	818
1854 - -	4,989	6,004	793
1855 - -	5,191	6,248	799
1856 - -	5,328	6,354	821
1857 - -	5,603	6,494	834
1858 - -	5,335	6,221	855
1859 - -	5,874	6,954	865
1860 - -	5,734	6,784	884
1861 - -	6,252	7,432	881
1862 - -	6,629	7,807	920
1863 - -	6,099	7,502	924
1864 - -	6,046	7,580	881
1865 - -	5,851	8,026	849
1866 - -	5,415	6,746	780
1867 - -	5,561	6,897	816
1868 - -	5,777	7,002	743
1869 - -	5,953	7,511	790

Increase in Population between 1846 and 1861, 10·0 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1861, 74·5 per Cent.	Increase in Total Expenditure between 1846 and 1861, 83·3 per Cent.	Increas in Number of betwee 1846 and 1 11·7 per C
Increase in Population between 1861 and 1869, 6·1 per Cent.	Decrease in Expenditure on Registered Poor between 1861 and 1869, 4·7 per Cent.	Increase in Total Expenditure between 1861 and 1869, 1·1 per Cent.	Decrea in Number of betwee 1861 and 1 10·3 per C

STATISTICS showing the Results of the Poorhouse System—*continued*.

INVERNESS.

Poorhouse opened - - - 1861.

Population, 1841 - - - - - 15,418
Ditto - 1851 - - - - - 16,498
Ditto - 1861 - - - - - 16,162

EAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
- -	840	1,237	595
- -	1,189	2,282	615
- -	1,399	2,668	614
- -	1,367	2,596	653
- -	1,542	2,949	755
- -	2,179	3,195	795
- -	2,377	3,491	753
- -	2,506	3,515	744
- -	2,255	3,367	736
- -	3,030	3,448	768
- -	3,354	3,741	778
- -	3,492	3,895	737
- -	3,967	4,405	809
- -	5,733	6,269	806
- -	5,934	6,406	844
- -	4,262	4,768	817
- -	4,760	5,285	619
- -	6,049	6,730	641
- -	3,540	4,267	679
- -	3,727	4,481	649
- -	4,023	4,783	698
- -	4,402	5,194	727
- -	4,365	5,202	712
- -	5,036	6,759	742

Increase Population between 6 and 1860, 5 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1860, 606·4 per Cent.	Increase in Total Expenditure between 1846 and 1860, 417·9 per Cent.	Increase in Number of Poor between 1846 and 1860, 41·8 per Cent.
Decrease Population between 0 and 1869, 8 per Cent.	Decrease in Expenditure on Registered Poor between 1860 and 1869, 15·1 per Cent.	Increase in Total Expenditure between 1860 and 1869, 5·4 per Cent.	Decrease in Number of Poor between 1860 and 1869, 12· per Cent.

JEDBURGH COMBINATION (1).
(Originally Four Parishes).

Poorhouse opened - - - 1851–52.

Population, 1841 - - - - - 7,843
Ditto - 1851 - - - - - 8,433
Ditto - 1861 - - - - - 8,074

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
1846 - -	1,488	1,661	279
1847 - -	1,807	2,064	319
1848 - -	1,992	2,360	331
1849 - -	1,929	2,352	385
1850 - -	1,973	2,284	419
1851 - -	1,868	2,280	427
1852 - -	1,742	2,127	458
1853 - -	1,352	1,795	293
1854 - -	1,407	1,803	261
1855 - -	1,359	1,791	255
1856 - -	1,359	1,743	216
1857 - -	1,280	1,771	213
1858 - -	1,269	1,726	204
1859 - -	1,230	1,706	208
1860 - -	1,203	1,808	211
1861 - -	1,424	1,961	202
1862 - -	1,524	2,010	205
1863 - -	1,408	1,883	204
1864 - -	1,412	1,933	200
1865 - -	1,408	1,936	181
1866 - -	1,384	1,929	178
1867 - -	1,465	2,074	173
1868 - -	1,459	2,078	155
1869 - -	1,635	2,231	216

Increase in Population between 1846 and 1851, 2·5 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1851, 25·5 per Cent.	Increase in Total Expenditure between 1846 and 1851, 37·2 per Cent.	Increase in Number of Poor between 1846 and 1851, 53·04 per Cent.
Decrease in Population between 1851 and 1869, 7·5 per Cent.	Decrease in Expenditure on Registered Poor between 1851 and 1869, 12·5 per Cent.	Decrease in Total Expenditure between 1851 and 1869, 2·1 per Cent.	Decrease in Number of Poor between 1851 and 1869, 49·4 per Cent.

STATISTICS showing the Results of the Poorhouse System—*continued.*

JEDBURGH COMBINATION (2).

(Three additional Parishes joined this Combination in 1856.)

Population, 1841 - - - - - 3,259
Ditto 1851 - - - - - 3,215
Ditto 1861 - - - - - 4,669

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
1846 - -	423	568	95
1847 - -	524	605	97
1848 - -	497	596	99
1849 - -	471	575	79
1850 - -	439	551	80
1851 - -	496	615	86
1852 - -	501	604	91
1853 - -	517	663	86
1854 - -	469	569	81
1855 - -	452	659	77
1856 - -	512	713	86
1857 - -	544	737	85
1858 - -	642	830	85
1859 - -	605	752	87
1860 - -	609	761	81
1861 - -	580	806	81
1862 - -	599	831	73
1863 - -	616	884	70
1864 - -	557	755	67
1865 - -	512	721	59
1866 - -	427	615	57
1867 - -	481	647	60
1868 - -	495	684	63
1869 - -	497	666	60

Increase in Population between 1846 and 1855, 21·9 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1855, 6·8 per Cent.	Increase in Total Expenditure between 1846 and 1855, 16·02 per Cent.	Decrease in Number of Poor between 1846 and 1855, 19 per Cent.
Increase in Population between 1855 and 1869, 53·5 per Cent.	Increase in Expenditure on Registered Poor between 1855 and 1869, 9·9 per Cent.	Increase in Total Expenditure between 1855 and 1869, 1·06 per Cent.	Decrease in Number of Poor between 1855 and 1869, 22 per Cent.

KELSO COMBINATION (Fifteen Parishes).

Poorhouse opened - - - 1856.

Population, 1841 - - - - - 18,688
Ditto 1851 - - - - - 19,339
Ditto 1861 - - - - - 18,423

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Ro
	£.	£.	
1846 - -	2,931	4,060	605
1847 - -	4,069	5,106	795
1848 - -	4,539	5,608	833
1849 - -	4,389	5,837	784
1850 - -	4,221	5,592	762
1851 - -	4,126	5,049	713
1852 - -	4,096	5,036	732
1853 - -	4,337	5,173	770
1854 - -	4,481	5,544	728
1855 - -	4,753	5,992	712
1856 - -	4,218	5,526	687
1857 - -	4,860	5,745	693
1858 - -	4,348	5,258	660
1859 - -	4,365	5,278	651
1860 - -	4,632	5,474	673
1861 - -	4,616	5,610	681
1862 - -	5,012	6,002	704
1863 - -	4,464	5,363	591
1864 - -	4,374	5,376	586
1865 - -	4,192	5,191	575
1866 - -	4,474	5,453	576
1867 - -	3,036	3,898	569
1868 - -	4,458	5,493	549
1869 - -	4,497	5,566	563

Decrease in Population between 1846 and 1855, ·95 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1855, 63·1 per Cent.	Increase in Total Expenditure between 1846 and 1855, 47·6 per Cent.	Increas in Number of betwee 1846 and 17·7 per
Decrease in Population between 1855 and 1869, 6·7 per Cent.	Decrease in Expenditure on Registered Poor between 1855 and 1869, 5·4 per Cent.	Decrease in Total Expenditure between 1855 and 1869, 7·1 per Cent.	Decreas in Number of betwee 1855 and 20·9 per

STATISTICS showing the Results of the Poorhouse System—*continued.*

KIRKALDY COMBINATION.
(Four Parishes.)

Poorhouse opened - - - 1850.

opulation, 1841 - - - - - 15,231
Ditto - 1851 - - - - - 16,937
Ditto - 1861 - - - - - 17,944

EAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
- -	1,588	1,884	375
- -	1,881	2,224	414
- -	2,177	2,611	426
- -	2,507	2,897	462
- -	2,269	2,745	500
- -	2,535	3,000	429
- -	1,926	2,442	429
- -	1,718	2,267	419
- -	1,841	2,523	426
- -	2,027	2,757	348
- -	1,806	2,506	409
- -	1,901	2,560	419
- -	1,994	2,652	449
- -	2,076	2,839	410
- -	2,230	3,053	415
- -	2,204	2,970	445
- -	2,559	3,358	506
- -	2,578	3,430	481
- -	2,505	3,364	489
- -	2,548	3,419	411
- -	2,667	3,476	313
- -	2,933	3,820	396
- -	2,701	3,606	399
- -	3,947	4,931	484

Increase Population between 6 and 1849, 3 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1849, 57·8 per Cent.	Increase in Total Expenditure between 1846 and 1849, 53·7 per Cent.	Increase in Number of Poor between 1846 and 1849, 23·2 per Cent.
Increase Population between 9 and 1869, 9 per Cent.	Increase in Expenditure on Registered Poor betwen 1849 and 1869, 57·4 per Cent.	Increase in Total Expenditure between 1849 and 1869, 70·2 per Cent.	Increase in Number of Poor between 1849 and 1869, 4·7 per Cent.

KIRKCUDBRIGHT COMBINATION (1).
(Originally Five Parishes.)

Poorhouse opened - - - 1851.

Population, 1841 - - - - - 7,953
Ditto - 1851 - - - - - 8,029
Ditto - 1861 - - - - - 8,014

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
1846 - -	1,140	1,313	282
1847 - -	1,795	2,127	356
1848 - -	1,946	2,419	341
1849 - -	2,047	2,536	341
1850 - -	2,131	2,677	354
1851 - -	1,905	2,411	308
1852 - -	1,647	2,080	296
1853 - -	1,815	2,316	312
1854 - -	1,875	2,317	327
1855 - -	1,817	2,254	335
1856 - -	2,228	2,774	325
1857 - -	2,240	2,860	331
1858 - -	2,235	2,873	330
1859 - -	2,140	2,702	289
1860 - -	2,211	2,763	316
1861 - -	2,223	2,755	323
1862 - -	2,397	2,951	338
1863 - -	2,561	3,097	346
1864 - -	2,520	3,144	329
1865 - -	2,748	3,307	338
1866 - -	2,745	3,271	332
1867 - -	2,665	3,245	320
1868 - -	2,776	3,276	315
1869 - -	2,626	3,183	326

Increase in Population between 1846 and 1850. ·36 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1850, 86·7 per Cent.	Increase in Total Expenditure between 1846 and 1850, 103·8 per Cent.	Increase in Number of Poor between 1846 and 1850, 20·5 per Cent.
Decrease in Population between 1850 and 1869, 0·12 per Cent.	Increase in Expenditure on Registered Poor between 1850 and 1869, 23·2 per Cent.	Increase in Total Expenditure between 1850 and 1869, 18·9 per Cent.	Decrease in Number of Poor between 1850 and 1869, 7·9 per Cent.

STATISTICS showing the Results of the Poorhouse System—*continued.*

KIRKCUDBRIGHT COMBINATION (2).

17 additional Parishes joined this Combination in 1853.

Population, 1841 - - - - - 27,068
Ditto 1851 - - - - - 28,586
Ditto 1861 - - - - - 28,235

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
1846 - -	3,603	4,241	860
1847 - -	4,979	6,081	1,017
1848 - -	5,649	6,917	1,068
1849 - -	5,886	7,421	1,114
1850 - -	5,970	7,166	1,147
1851 - -	5,821	7,112	1,143
1852 - -	5,822	7,221	1,154
1853 - -	5,555	6,771	1,073
1854 - -	5,316	6,794	1,161
1855 - -	5,151	6,456	971
1856 - -	5,661	7,048	984
1857 - -	5,612	6,869	966
1858 - -	5,301	6,635	953
1859 - -	5,681	6,988	896
1860 - -	5,402	6,708	896
1861 - -	6,011	7,393	917
1862 - -	6,336	7,663	993
1863 - -	6,502	8,004	995
1864 - -	6,609	8,560	969
1865 - -	6,718	8,440	990
1866 - -	7,198	8,984	991
1867 - -	7,264	8,854	997
1868 - -	6,610	8,388	1,012
1869 - -	7,475	9,057	1,028

Increase in Population between 1846 and 1852, 2 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1852, 70·2 per Cent.	Increase in Total Expenditure between 1846 and 1852, 61 per Cent.	Increase in Number of Poor between 1846 and 1852, 34·2 per Cent.
Decrease in Population between 1852 and 1869, 2·08 per Cent.	Increase in Expenditure on Registered Poor between 1852 and 1869, 28·4 per Cent.	Increase in Total Expenditure between 1852 and 1869, 25·4 per Cent.	Decrease in Number of Poor between 1852 and 1869, 10·9 per Cent.

KIRKPATRICK FLEMING COMBINATION

(Six Parishes).

Poorhouse opened - - - 1854.
Population, 1841 - - - - - 8,814
Ditto 1851 - - - - - 9,242
Ditto 1861 - - - - - 8,771

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Rol
	£.	£.	
1846 - -	1,269	1,350	258
1847 - -	1,439	1,683	272
1848 - -	1,639	1,994	285
1849 - -	1,600	1,868	289
1850 - -	1,586	1,885	291
1851 - -	1,501	1,873	297
1852 - -	1,501	1,797	304
1853 - -	1,588	1,869	307
1854 - -	1,085	1,383	267
1855 - -	1,032	1,536	243
1856 - -	1,215	1,668	231
1857 - -	1,367	1,832	232
1858 - -	1,084	1,888	252
1859 - -	1,444	2,017	246
1860 - -	1,522	1,946	250
1861 - -	1,493	1,944	259
1862 - -	1,632	2,098	283
1863 - -	1,842	2,405	288
1864 - -	1,700	2,230	286
1865 - -	1,564	2,022	278
1866 - -	1,517	1,963	262
1867 - -	1,622	2,051	258
1868 - -	1,743	2,179	272
1869 - -	1,772	2,226	277

Increase in Population between 1846 and 1853, ·39 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1853, 25·1 per Cent.	Increase in Total Expenditure between 1846 and 1853, 38·4 per Cent.	Increase in Number of P between 1846 and 1 19 per Ce
Decrease in Population between 1853 and 1869, 8·2 per Cent.	Increase in Expenditure on Registered Poor between 1853 and 1869, 11·6 per Cent.	Increase in Total Expenditure between 1853 and 1869, 19·1 per Cent.	Decrease in Number of between 1853 and 1 9·8 per C

Statistics showing the Results of the Poorhouse System—*continued.*

KYLE COMBINATION (Thirteen parishes).

Poorhouse opened - - - 1860.

Population, 1841 - - - - - 40,206
Ditto - 1851 - - - - - 48,711
Ditto - 1861 - - - - - 50,768

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
46 - -	3,324	3,917	942
47 - -	4,797	6,000	1,053
48 - -	5,197	6,874	1,183
49 - -	5,746	7,792	1,255
50 - -	6,019	7,662	1,282
51 - -	6,032	7,655	1,324
52 - -	6,115	7,631	1,333
53 - -	6,118	7,712	1,334
54 - -	6,400	8,094	1,366
55 - -	7,556	9,087	1,441
56 - -	7,357	9,158	1,435
57 - -	7,356	9,192	1,398
58 - -	7,517	9,577	1,464
59 - -	7,944	10,046	1,498
60 - -	8,565	10,581	1,560
61 - -	8,532	10,449	1,574
62 - -	8,973	11,285	1,676
63 - -	10,079	12,648	1,724
64 - -	10,580	13,094	1,836
65 - -	9,966	13,301	1,823
66 - -	10,399	12,847	1,760
67 - -	10,537	12,975	1,832
68 - -	11,258	13,792	1,929
69 - -	11,930	14,412	1,966

Increase in Population between 1846 and 1859, 13·0 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1859, 139·0 per Cent.	Increase in Total Expenditure between 1846 and 1859, 156·4 per Cent.	Increase in Number of Poor between 1846 and 1859, 59·0 per Cent.
Increase in Population between 1859 and 1869, 4·08 per Cent.	Increase in Expenditure on Registered Poor between 1859 and 1869, 50·1 per Cent.	Increase in Total Expenditure between 1859 and 1869, 43·4 per Cent.	Increase in Number of Poor between 1859 and 1869, 31·2 per Cent.

LATHERON.

Poorhouse opened - - - 1862.

Population, 1841 - - - - - 7,637
Ditto - 1851 - - - - - 8,224
Ditto - 1861 - - - - - 8,571

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
1846 - -	529	532	304
1847 - -	656	1,023	411
1848 - -	1,010	1,108	431
1849 - -	1,001	1,160	426
1850 - -	990	1,268	373
1851 - -	1,010	1,130	437
1852 - -	889	1,095	325
1853 - -	867	1,078	324
1854 - -	906	1,116	322
1855 - -	893	1,108	355
1856 - -	934	1,195	351
1857 - -	1,094	1,348	341
1858 - -	1,334	1,630	383
1859 - -	1,663	2,019	403
1860 - -	1,516	1,847	406
1861 - -	1,630	1,931	434
1862 - -	1,975	2,372	456
1863 - -	1,485	1,786	469
1864 - -	1,911	2,526	421
1865 - -	1,521	2,152	323
1866 - -	1,441	2,047	299
1867 - -	1,814	2,429	313
1868 - -	1,755	2,307	328
1869 - -	1,748	2,227	326

Increase in Population between 1846 and 1861, 10·3 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1861, 208·1 per Cent.	Increase in Total Expenditure between 1846 and 1861, 263·0 per Cent.	Increase in Number of Poor between 1846 and 1861, 42·7 per Cent.
Increase in Population between 1861 and 1869, 3·05 per Cent.	Increase in Expenditure on Registered Poor between 1861 and 1869, 7·2 per Cent.	Increase in Total Expenditure between 1861 and 1869, 15·3 per Cent.	Decrease in Number of Poor between 1861 and 1869, 24·8 per Cent.

STATISTICS showing the Results of the Poorhouse System—*continued*.

NORTH LEITH.

Poorhouse opened - - - 1862.

Population, 1841 - - - - - 8,492
Ditto - 1851 - - - - - 8,999
Ditto - 1861 - - - - - 10,903

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
1846 - -	1,275	1,313	284
1847 - -	1,446	1,657	348
1848 - -	1,472	1,862	334
1849 - -	1,635	2,147	401
1850 - -	1,593	2,099	372
1851 - -	1,487	1,940	358
1852 - -	1,479	1,956	360
1853 - -	1,833	2,273	350
1854 - -	1,701	2,167	346
1855 - -	1,739	2,675	339
1856 - -	1,913	2,394	309
1857 - -	1,985	2,485	322
1858 - -	1,580	2,010	266
1859 - -	1,658	2,136	269
1860 - -	1,746	2,331	268
1861 - -	1,848	2,377	258
1862 - -	2,003	2,701	267
1863 - -	1,941	2,751	274
1864 - -	1,811	2,481	229
1865 - -	1,780	2,448	234
1866 - -	1,901	2,674	236
1867 - -	2,336	3,061	244
1868 - -	2,174	2,954	232
1869 - -	2,215	3,006	276

Increase in Population between 1846 and 1861, 21·5 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1861, 44·9 per Cent.	Increase in Total Expenditure between 1846 and 1861, 81·0 per Cent.	Decrease in Number of Poor between 1846 and 1861, 9·1 per Cent.
Increase in Population between 1861 and 1869, 13·9 per Cent.	Increase in Expenditure on Registered Poor between 1861 and 1869, 19·8 per Cent.	Increase in Total Expenditure between 1861 and 1869, 26·4 per Cent.	Increase in Number of Poor between 1861 and 1869, 6·5 per Cent.

SOUTH LEITH.

Poorhouse opened - - - 1851.

Population, 1841 - - - - - 19,776
Ditto - 1851 - - - - - 24,419
Ditto - 1861 - - - - - 26,170

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
1846 - -	4,573	5,241	915
1847 - -	4,503	4,880	960
1848 - -	5,364	6,674	1,095
1849 - -	5,559	7,298	899
1850 - -	6,015	7,426	923
1851 - -	5,433	7,190	732
1852 - -	5,098	6,498	509
1853 - -	5,390	7,910	887
1854 - -	5,837	7,601	811
1855 - -	6,444	8,078	998
1856 - -	5,650	6,850	892
1857 - -	6,250	7,841	934
1858 - -	5,763	7,019	916
1859 - -	5,111	6,410	855
1860 - -	4,869	6,176	828
1861 - -	5,280	6,608	906
1862 - -	5,241	6,517	868
1863 - -	5,586	7,040	1,009
1864 - -	5,319	6,719	938
1865 - -	5,979	7,443	1,027
1866 - -	6,280	7,905	1,057
1867 - -	6,469	8,098	1,063
1868 - -	6,602	8,336	1,108
1869 - -	6,912	8,672	1,066

Increase in Population between 1846 and 1850, 9·2 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1850, 31·5 per Cent.	Increase in Total Expenditure between 1846 and 1850, 41·7 per Cent.	Increase in Number of Poor between 1846 and 1850, 0·9 per Cent.
Increase in Population between 1850 and 1869, 15·1 per Cent.	Increase in Expenditure on Registered Poor between 1850 and 1869, 10·4 per Cent.	Increase in Total Expenditure between 1850 and 1869, 16·7 per Cent.	Increase in Number of Poor between 1850 and 1869, 15·4 per Cent.

STATISTICS showing the Results of the Poorhouse System—*continued.*

LINLITHGOW COMBINATION (Eight parishes).

Poorhouse opened - - - 1857.

Population, 1841 - - - - - - - - - 23,410
Ditto - 1851 - - - - - - - - - 27,009
Ditto - 1861 - - - - - - - - - 34,490

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
46 - -	1,937	2,288	537
47 - -	2,875	3,624	534
48 - -	2,890	3,924	637
49 - -	3,053	4,371	736
50 - -	3,551	5,033	739
51 - -	3,520	4,934	818
52 - -	3,909	5,054	845
53 - -	3,938	5,257	880
54 - -	4,143	5,385	647
55 - -	4,564	5,969	774
56 - -	4,870	6,110	802
57 - -	4,725	5,871	813
58 - -	4,575	5,829	833
59 - -	4,707	5,900	813
60 - -	4,635	6,012	763
61 - -	4,610	5,935	786
62 - -	4,537	6,321	809
63 - -	5,199	6,697	854
64 - -	5,620	7,036	917
65 - -	5,712	7,150	911
66 - -	5,409	6,779	913
67 - -	5,446	6,918	892
68 - -	5,386	7,034	871
69 - -	5,718	7,447	912

Increase in Population between 1846 and 1856, 22·8 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1856, 151·4 per Cent.	Increase in Total Expenditure between 1846 and 1856, 167·04 per Cent.	Increase in Number of Poor between 1846 and 1856, 49·3 per Cent.
Increase in Population between 1856 and 1869, 31·6 per Cent.	Increase in Expenditure on Registered Poor between 1856 and 1869, 17·4 per Cent.	Increase in Total Expenditure between 1856 and 1869, 21·9 per Cent.	Increase in Number of Poor between 1856 and 1869, 13·8 per Cent.

LOCHGILPHEAD COMBINATION (Five parishes).

Poorhouse opened - - - 1861.

Population, 1841 - - - - - - - - - 13,651
Ditto - 1851 - - - - - - - - - 12,553
Ditto - 1861 - - - - - - - - - 11,580

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
1846 - -	557	708	271
1847 - -	1,512	1,918	282
1848 - -	1,650	2,003	392
1849 - -	1,625	1,978	410
1850 - -	1,687	2,134	465
1851 - -	1,522	1,927	481
1852 - -	1,880	2,369	515
1853 - -	2,048	2,539	520
1854 - -	1,931	2,411	530
1855 - -	2,170	2,839	472
1856 - -	2,213	2,722	466
1857 - -	2,107	2,620	459
1858 - -	2,674	3,243	467
1859 - -	2,942	3,483	475
1860 - -	2,771	3,338	494
1861 - -	2,883	3,439	492
1862 - -	2,492	3,064	474
1863 - -	2,453	3,343	432
1864 - -	2,713	3,888	399
1865 - -	2,641	4,012	360
1866 - -	2,764	3,908	352
1867 - -	2,564	3,949	354
1868 - -	2,659	3,952	376
1869 - -	2,970	4,152	397

Decrease in Population between 1846 and 1860, 11·0 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1860, 397·4 per Cent.	Increase in Total Expenditure between 1846 and 1860, 371·4 per Cent.	Increase in Number of Poor between 1846 and 1860, 82·2 per Cent.
Decrease in Population between 1860 and 1869, 7·5 per Cent.	Increase in Expenditure on Registered Poor between 1860 and 1869, 7·1 per Cent.	Increase in Total Expenditure between 1860 and 1869, 24·3 per Cent.	Decrease in Number of Poor between 1860 and 1869, 19·6 per Cent.

STATISTICS showing the Results of the Poorhouse System—*continued.*

LORN COMBINATION (Seven parishes).

Poorhouse opened - - - 1861.

Population, 1841 - - - - - 15,472
Ditto - 1851 - - - - - 14,856
Ditto - 1861 - - - - - 13,248

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
1846 - -	860	969	547
1847 - -	2,473	2,888	701
1848 - -	2,843	3,270	678
1849 - -	2,899	3,408	677
1850 - -	2,844	3,386	685
1851 - -	2,901	3,457	703
1852 - -	3,004	3,539	720
1853 - -	3,328	3,962	761
1854 - -	4,461	5,048	759
1855 - -	4,008	4,632	818
1856 - -	4,140	4,986	853
1857 - -	4,352	5,120	825
1858 - -	4,543	5,296	790
1859 - -	5,401	6,573	829
1860 - -	4,912	5,892	799
1861 - -	5,288	6,057	850
1862 - -	4,808	4,662	807
1863 - -	4,925	5,986	710
1864 - -	4,858	6,137	707
1865 - -	4,508	5,813	634
1866 - -	4,492	5,825	637
1867 - -	4,423	5,927	653
1868 - -	4,578	5,926	649
1869 - -	4,527	6,063	652

Decrease in Population between 1846 and 1860, 10·9 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1860, 471·2 per Cent.	Increase in Total Expenditure between 1846 and 1860, 517·1 per Cent.	Increase in Number of Poor between 1846 and 1860, 46·0 per Cent.
Decrease in Population between 1860 and 1869, 10·7 per Cent.	Decrease in Expenditure on Registered Poor between 1860 and 1869, 7·8 per Cent.	Increase in Total Expenditure between 1860 and 1869, 2·9 per Cent.	Decrease in Number of Poor between 1860 and 1869, 18·4 per Cent.

NEW MONKLAND.

Poorhouse opened - - - 1850.

Population, 1841 - - - - - 20,511
Ditto - 1851 - - - - - 23,201
Ditto - 1861 - - - - - 20,554

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
1846 - -	1,167	1,319	391
1847 - -	1,363	1,674	377
1848 - -	1,593	2,431	428
1849 - -	1,738	3,655	489
1850 - -	1,614	2,505	520
1851 - -	2,017	2,947	540
1852 - -	2,126	3,173	561
1853 - -	2,210	3,284	569
1854 - -	2,269	3,105	516
1855 - -	2,183	3,041	556
1856 - -	2,169	2,831	404
1857 - -	2,328	3,180	421
1858 - -	2,370	3,415	610
1859 - -	2,324	3,311	547
1860 - -	3,043	3,748	568
1861 - -	2,682	3,441	571
1862 - -	3,467	4,210	602
1863 - -	3,264	3,914	650
1864 - -	3,415	4,147	652
1865 - -	3,304	4,013	663
1866 - -	3,527	4,224	691
1867 - -	3,242	4,118	711
1868 - -	4,371	5,095	762
1869 - -	4,458	5,312	916

Increase in Population between 1846 and 1849, 3·9 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1849, 48·9 per Cent.	Increase in Total Expenditure between 1846 and 1849, 177·1 per Cent.	Increase in Number of Poor between 1846 and 1849, 25·1 per Cent.
Decrease in Population between 1849 and 1869, 18·6 per Cent.	Increase in Expenditure on Registered Poor between 1849 and 1869, 156·5 per Cent.	Increase in Total Expenditure between 1849 and 1869, 45·3 per Cent.	Increase in Number of Poor between 1849 and 1869, 87·3 per Cent.

STATISTICS showing the Results of the Poorhouse System—*continued.*

OLD MONKLAND.

Poorhouse opened - - - 1862.

Population, 1841 - - - - - 19,703
Ditto - 1851 - - - - - 27,333
Ditto - 1861 - - - - - 29,543

E A R.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
- -	977	1,105	286
- -	1,073	1,264	297
- -	1,290	1,764	375
- -	1,872	3,787	439
- -	2,320	2,765	482
- -	2,425	2,981	486
- -	2,352	3,029	433
- -	2,521	3,138	562
- -	2,262	3,019	408
- -	2,110	2,659	455
- -	2,133	2,736	423
- -	2,072	2,648	423
- -	2,484	3,122	631
- -	2,607	3,285	610
- -	2,797	3,510	607
- -	3,108	3,785	637
- -	3,194	3,670	664
- -	3,490	3,973	671
- -	3,430	4,080	613
- -	3,883	4,551	630
- -	3,940	4,636	605
- -	4,128	4,930	694
- -	4,871	5,703	738
- -	5,530	6,720	824
Increase Population between 6 and 1861, 6 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1861, 218·1 per Cent.	Increase in Total Expenditure between 1846 and 1861, 242·5 per Cent.	Increase in Number of Poor between 1846 and 1861, 122·5 per Cent.
Increase Population between 51 and 1869, 9 per Cent.	Increase in Expenditure on Registered Poor between 1861 and 1869, 77·9 per Cent.	Increase in Total Expenditure between 1861 and 1869, 77·5 per Cent.	Increase in Number of Poor between 1861 and 1869, 29·3 per Cent.

NAIRN COMBINATION (Eight parishes).

Poorhouse opened - - - 1862.

Population, 1841 - - - - - 13,331
Ditto - 1851 - - - - - 14,317
Ditto - 1861 - - - - - 14,433

Y E A R.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
1846 - -	644	714	420
1847 - -	1,348	1,633	486
1848 - -	1,619	1,995	491
1849 - -	1,621	1,998	482
1850 - -	1,723	2,059	492
1851 - -	1,853	2,261	499
1852 - -	1,883	2,274	499
1853 - -	2,045	2,364	512
1854 - -	2,120	2,481	529
1855 - -	2,264	2,645	517
1856 - -	2,543	2,901	541
1857 - -	2,815	3,214	539
1858 - -	3,009	3,450	592
1859 - -	3,364	3,838	584
1860 - -	3,238	3,751	595
1861 - -	3,211	3,709	573
1862 - -	3,371	3,850	585
1863 - -	2,982	3,714	510
1864 - -	3,312	4,223	520
1865 - -	3,168	3,958	532
1866 - -	3,034	3,960	534
1867 - -	3,105	4,009	531
1868 - -	3,291	4,413	560
1869 - -	3,426	4,812	557
Increase in Population between 1846 and 1861, 4·0 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1861, 398·6 per Cent.	Increase in Total Expenditure between 1846 and 1861, 419·4 per Cent.	Increase in Number of Poor between 1846 and 1861, 36·1 per Cent.
Increase in Population between 1861 and 1869, 0·6 per Cent.	Increase in Expenditure on Registered Poor between 1861 and 1869, 6·6 per Cent.	Increase in Total Expenditure between 1861 and 1869, 29·7 per Cent.	Decrease in Number of Poor between 1861 and 1869, 2·7 per Cent.

STATISTICS showing the Results of the Poorhouse System—*continued.*

PEEBLES COMBINATION (Twelve Parishes).

Poorhouse opened - - - 1859.

Population, 1841 - - - - - 12,453
Ditto - 1851 - - - - - 13,093
Ditto - 1861 - - - - - 13,315

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
1846 - -	1,432	1,687	302
1847 - -	1,777	2,259	316
1848 - -	1,909	2,424	340
1849 - -	1,899	2,446	360
1850 - -	2,070	2,516	354
1851 - -	1,875	2,481	317
1852 - -	1,899	2,439	335
1853 - -	1,971	2,444	321
1854 - -	2,375	2,817	326
1855 - -	2,095	2,703	367
1856 - -	2,153	2,628	384
1857 - -	2,308	2,875	369
1858 - -	2,498	2,916	384
1859 - -	2,429	2,797	387
1860 - -	2,334	2,759	394
1861 - -	2,308	2,752	351
1862 - -	2,485	3,005	353
1863 - -	2,448	3,132	340
1864 - -	2,454	3,170	338
1865 - -	2,635	3,374	334
1866 - -	2,548	3,298	347
1867 - -	2,727	3,486	341
1868 - -	2,956	3,655	349
1869 - -	3,051	3,780	387

Increase in Population between 1846 and 1858, 3·71 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1858, 74·4 per Cent.	Increase in Total Expenditure between 1846 and 1858, 72·8 per Cent.	Increase in Number of Poor between 1846 and 1858, 27·1 per Cent.
Increase in Population between 1858 and 1869, 1·8 per Cent.	Increase in Expenditure on Registered Poor between 1858 and 1869, 22·1 per Cent.	Increase in Total Expenditure between 1858 and 1869, 29·6 per Cent.	Increase in Number of Poor between 1858 and 1869, 0·8 per Cent.

PERTH.

Poorhouse opened - - - 1861.

Population, 1841 - - - - - 19,293
Ditto - 1851 - - - - - 22,232
Ditto - 1861 - - - - - 23,511

YEAR.	Expended on Registered Poor.	Total Expenditure.	Numbe of Poor on R
	£.	£.	
1846 - -	2,853	3,148	755
1847 - -	2,559	3,631	759
1848 - -	3,379	3,963	804
1849 - -	3,973	4,698	792
1850 - -	4,197	4,861	804
1851 - -	4,898	5,486	755
1852 - -	4,284	4,869	770
1853 - -	4,262	4,815	768
1854 - -	4,392	4,920	758
1855 - -	4,386	4,941	789
1856 - -	5,058	5,793	83
1857 - -	5,557	6,321	851
1858 - -	5,661	6,383	870
1859 - -	5,537	6,171	92
1860 - -	6,455	7,156	1,09
1861 - -	5,731	6,309	1,11
1862 - -	5,634	6,568	99
1863 - -	4,862	6,194	84
1864 - -	4,213	5,709	87
1865 - -	4,470	5,903	81
1866 - -	4,384	5,728	79
1867 - -	4,634	6,062	79
1868 - -	4,686	5,936	83
1869 - -	4,918	6,218	84

Increase in Population between 1846 and 1860, 12·6 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1860, 126·3 per Cent.	Increase in Total Expenditure between 1846 and 1860, 127·4 per Cent.	Increa in Number o betwe 1846 and 44·5 per
Increase in Population between 1860 and 1869, 4·9 per Cent.	Decrease in Expenditure on Registered Poor between 1860 and 1869, 23·8 per Cent.	Decrease in Total Expenditure between 1860 and 1869, 13·1 per Cent.	Decre in Number o betwe 1860 and 22·5 per

STATISTICS showing the Results of the Poorhouse System—*continued.*

RHINS OF GALLOWAY COMBINATION (Ten Parishes).

Poorhouse opened - - - 1853.

Population, 1841 - - - - - 23,133
Ditto - 1851 - - - - - 25,436
Ditto - 1861 - - - - - 24,816

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£	
- -	2,405	2,889	812
- -	4,189	5,387	952
- -	4,504	6,008	947
- -	4,870	6,210	1,036
- -	5,068	6,433	1,062
- -	5,091	6,381	1,166
- -	5,065	6,340	1,127
- -	4,792	6,037	1,077
- -	4,830	6,042	1,108
- -	6,030	7,294	1,055
- -	5,675	6,926	1,144
- -	5,623	6,935	1,123
- -	5,334	6,603	1,130
- -	5,467	6,918	1,086
- -	5,141	6,509	1,032
- -	5,381	6,718	1,054
- -	5,395	7,194	1,040
- -	5,764	7,057	1,064
- -	6,132	7,753	1,116
- -	6,089	7,760	1,080
- -	6,664	8,346	1,060
- -	6,083	7,994	1,096
- -	6,274	7,943	1,069
- -	7,214	8,980	1,106

Increase Population between 46 and 1852, 4 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1852, 110·6 per Cent.	Increase in Total Expenditure between 1846 and 1852, 119·4 per Cent.	Increase in Number of Poor between 1846 and 1852, 38·8 per Cent.
Decrease Population between 52 and 1869, 1 per Cent.	Increase in Expenditure on Registered Poor between 1852 and 1869, 42·4 per Cent.	Increase in Total Expenditure between 1852 and 1869, 41·6 per Cent.	Decrease in Number of Poor between 1852 and 1869, 1·8 per Cent.

SKYE COMBINATION (Seven Parishes).

Poorhouse opened - - - 1861.

Population, 1841 - - - - - 23,082
Ditto - 1851 - - - - - 22,536
Ditto - 1861 - - - - - 19,748

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
1846 - -	351	366	537
1847 - -	1,297	1,807	709
1848 - -	2,471	2,820	786
1849 - -	1,939	2,522	842
1850 - -	1,950	2,625	912
1851 - -	2,331	3,240	878
1852 - -	2,479	3,480	1,025
1853 - -	2,220	2,916	980
1854 - -	2,059	2,800	884
1855 - -	2,219	2,843	994
1856 - -	2,800	3,444	881
1857 - -	2,830	3,444	822
1858 - -	2,460	3,091	797
1859 - -	2,529	3,279	751
1860 - -	2,609	3,367	773
1861 - -	2,778	3,523	748
1862 - -	2,551	3,263	731
1863 - -	2,396	3,184	692
1864 - -	2,684	3,609	687
1865 - -	2,898	3,939	662
1866 - -	2,550	3,548	684
1867 - -	2,550	3,968	656
1868 - -	2,633	3,752	679
1869 - -	2,921	4,248	721

Decrease in Population between 1846 and 1860, 12·1 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1860, 643·3 per Cent.	Increase in Total Expenditure between 1846 and 1860, 819·9 per Cent.	Increase in Number of Poor between 1846 and 1860, 43·9 per Cent.
Decrease in Population between 1860 and 1869, 12·5 per Cent.	Increase in Expenditure on Registered Poor between 1860 and 1869, 11·9 per Cent.	Increase in Total Expenditure between 1860 and 1869, 26·1 per Cent.	Decrease in Number of Poor between 1860 and 1869, 6·7 per Cent.

STATISTICS showing the Result of the Poorhouse System—*continued.*

STIRLING.

Poorhouse opened - - - 1858.

Population, 1841 - - - - - 9,095
Ditto - 1851 - - - - - 10,180
Ditto - 1861 - - - - - 11,714

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
1846 - -	529	605	196
1847 - -	846	1,045	246
1848 - -	1,088	1,568	321
1849 - -	1,257	1,498	264
1850 - -	1,734	2,220	310
1851 - -	1,069	1,277	266
1852 - -	1,650	1,886	414
1853 - -	1,300	1,514	392
1854 - -	1,609	1,994	300
1855 - -	1,560	1,863	376
1856 - -	1,721	2,036	385
1857 - -	1,902	2,192	386
1858 - -	1,637	1,971	191
1859 - -	1,454	1,791	302
1860 - -	1,565	1,928	186
1861 - -	2,052	2,518	291
1862 - -	1,591	1,902	322
1863 - -	1,880	2,323	224
1864 - -	1,893	2,357	182
1865 - -	1,904	2,341	175
1866 - -	1,590	1,968	179
1867 - -	874	1,905	217
1868 - -	2,058	2,982	227
1869 - -	2,185	2,698	248

Increase in Population between 1846 and 1857, 15·2 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1857, 259·5 per Cent.	Increase in Total Expenditure between 1846 and 1857, 262·3 per Cent.	Increase in Number of Poor between 1846 and 1857, 96·9 per Cent.
Increase in Population between 1857 and 1869, 16·5 per Cent.	Increase in Expenditure on Registered Poor between 1857 and 1869, 14·3 per Cent.	Increase in Total Expenditure between 1857 and 1869, 23·0 per Cent.	Decrease in Number of Poor between 1857 and 1869, 35·7 per Cent.

THURSO COMBINATION (Eight Parishes).

Poorhouse opened - - - 1860.

Population, 1841 - - - - - 20,060
Ditto - 1851 - - - - - 19,707
Ditto - 1861 - - - - - 20,788

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll
	£.	£.	
1846 - -	822	918	691
1847 - -	1,696	2,056	832
1848 - -	1,846	2,230	807
1849 - -	1,866	2,319	799
1850 - -	2,073	2,575	822
1851 - -	2,160	2,677	812
1852 - -	2,342	2,887	835
1853 - -	2,420	2,943	844
1854 -	2,578	3,113	820
1855 - -	3,117	3,682	854
1856 - -	3,013	3,554	838
1857 - -	3,168	3,783	823
1858 - -	3,086	3,707	837
1859 - -	3,032	3,661	796
1860 - -	3,342	4,093	811
1861 - -	3,510	4,259	796
1862 - -	3,416	4,211	739
1863 - -	3,236	4,298	678
1864 - -	3,192	4,322	685
1865 - -	3,164	4,229	688
1866 - -	3,180	4,249	694
1867 - -	3,331	4,558	671
1868 - -	3,298	4,433	701
1869 - -	3,494	4,825	711

Increase in Population between 1846 and 1859, 3·4 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1859, 268·8 per Cent.	Increase in Total Expenditure between 1846 and 1859, 298·8 per Cent.	Increase in Number of I between 1846 and 1 15·2 per C
Increase in Population between 1859 and 1869, 5·2 per Cent.	Increase in Expenditure on Registered Poor between 1859 and 1869, 15·2 per Cent.	Increase in Total Expenditure between 1859 and 1869, 31·8 per Cent.	Decreas in Number of between 1859 and 10·7 per C

STATISTICS showing the Results of the Poorhouse System—*continued.*

...ER NITHSDALE COMBINATION (Nine Parishes).

Poorhouse opened - - - 1856.

...opulation, 1841 - - - - - 15,704
Ditto - 1851 - - - - - 17,254
Ditto - 1861 - - - - - 15,385

...EAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
- -	1,452	1,624	333
- -	2,194	2,686	397
- -	2,287	2,875	427
- -	2,245	2,961	407
- -	2,308	2,950	439
- -	2,261	2,893	421
- -	2,332	3,080	433
- -	2,419	3,034	447
- -	2,532	3,150	450
- -	2,519	3,186	452
- -	2,550	3,119	452
- -	2,403	3,140	435
- -	2,537	3,379	433
- -	2,607	3,389	440
- -	3,274	3,694	453
- -	3,025	3,818	447
- -	3,176	3,963	447
- -	3,245	4,109	484
- -	3,363	4,416	494
- -	3,318	4,432	460
- -	3,812	5,187	492
- -	3,678	4,631	507
- -	3,665	4,637	520
- -	3,858	4,823	503

Decrease in Population between ...46 and 1855, ...5 per Cent.	Increase in Expenditure on Registered Poor, between 1846 and 1855, 73·5 per Cent.	Increase in Total Expenditure between 1846 and 1855, 96·1 per Cent.	Increase in Number of Poor between 1846 and 1855, 35·7 per Cent.
Decrease in Population between 1855 and 1869, 15·8 per Cent.	Increase in Expenditure on Registered Poor, between 1855 and 1869, 53·1 per Cent.	Increase in Total Expenditure between 1855 and 1869, 51·4 per Cent.	Increase in Number of Poor between 1855 and 1869, 11·3 per Cent.

UPPER STRATHEARN COMBINATION (Eleven Parishes).

Poorhouse opened - - - 1863.

Population, 1841 - - - - - 18,856
Dttto - 1851 - - - - - 19,880
Ditto - 1861 - - - - - 19,403

YEAR.	Expended on Registered Poor.	Total Expenditure.	Number of Poor on Roll.
	£.	£.	
1846 - -	1,320	1,595	365
1847 - -	1,640	2,223	383
1848 - -	1,975	2,496	422
1849 - -	2,067	2,697	414
1850 - -	2,216	2,755	469
1851 - -	2,275	2,943	462
1852 - -	2,321	2,817	497
1853 - -	2,417	3,031	500
1854 - -	2,492	3,254	510
1855 - -	2,701	3,357	514
1856 - -	2,686	3,408	504
1857 - -	2,856	3,561	518
1858 - -	3,050	3,654	512
1859 - -	3,318	4,073	522
1860 - -	3,309	3,957	534
1861 - -	3,616	4,309	553
1862 - -	3,594	4,138	550
1863 - -	4,018	4,753	571
1864 - -	4,143	5,407	591
1865 - -	3,889	4,867	557
1866 - -	3,951	4,908	588
1867 - -	4,210	5,062	576
1868 - -	4,029	4,924	551
1869 - -	4,221	5,263	563

Decrease in Population between 1846 and 1862, 0·6 per Cent.	Increase in Expenditure on Registered Poor between 1846 and 1862, 172·2 per Cent.	Increase in Total Expenditure between 1846 and 1862, 159·4 per Cent.	Increase in Number of Poor between 1846 and 1862, 50·7 per Cent.
Decrease in Population between 1862 and 1869, 1·5 per Cent.	Increase in Expenditure on Registered Poor between 1862 and 1869, 17·5 per Cent.	Increase in Total Expenditure between 1862 and 1869, 27·2 per Cent.	Increase in Number of Poor between 1862 and 1869, 2·4 per Cent.

Appendix, No. 16.

PAPER handed in by Mr. *Peterkin*, 17 May 1870.

BOOK OF FORMS.

Appendix, No. 16.

Form No. 1.

To the Governor of the_____ Poorhouse. [Place and Date.]

Admit the Bearer_____ into the Poorhouse.

_____
Inspector of Poor.

Statement of Case.

Reference No. in Parish Register of Poor. } or { Reference No. in Parish Record of Applications.

Name
Age
Condition
Trade or Occup ation
Religious persuasion
Wholly or partially disabled
Disability
Nearest Relation
Remarks as to character, &c.

Statement of Case.

Reference No. in Parish Register of Poor. } or { Reference No. in Parish Record of Applications.

Name
Age
Condition
Trade or Occupation
Religious persuasion
Wholly or partially disabled
Disability
Nearest Relation
Remarks as to character, &c.

Instructions.

1. The Inspector will take care to give the full statement in every case.
2. In stating the condition, specify whether Married, Single, Widow, or Widower; and if a child, whether Orphan, Deserted, or "with Parent."
3. The religious persuasion of the last surviving parent will regulate that of orphan children.
4. In the case of a parent with children being admitted, a separate order of admission will be issued for each individual, although reckoned and referred to as one case in the parish books.

Form No. 2.

Governor's Intimation of Admission.

Reference No. in Inspector's Order of Admission. ____ Name of Inmate____

Date_____

The above named poor person has this day been admitted as an inmate of the_____ Poorhouse, and is entered in the House Register, No.____

_____
Governor.

To the Inspector of Poor,
_____

Governor's Intimation of Admission.

Reference No. in Inspector's Order of Admission. ____ Name of Inmate____

Date_____

The above named poor person has this day been admitted as an inmate of the_____ Poorhouse, and is entered in the House Register, No.____

_____
Governor.

To the Inspector of Poor,
_____

FORM No. 3.

Governor's Notice of Dismissal or Death to Inspector.

To the Inspector of Poor
of_____ Date_____

Parish Record or Register No.
[as the case may be.]

House Reg. No.___ Name_____

The above named poor person has this day been dismissed by his (or her) own desire from the Poorhouse [or has died, as the case may be.]

_____
Governor.

Governor's Notice of Dismissal or Death to Inspector.

To the Inspector of Poor
of_____ Date_____

Parish Record or Register No.
[as the case may be.]

House Reg. No.___ Name_____

The above named poor person has this day been dismissed by his (or her) own desire from the Poorhouse [or has died, as the case may be].

_____
Governor.

FORM No. 4.

Register of Inmates.

No.	Reference No. of former Admission, if any.	Name.	Age.	Condition.	Trade.	Religion.	Wholly or Partially Disabled.	Disability.	Nearest Relation.	Character.	Date of Admission.	Date of Death or Dismissal.	No. of Days in House.	Parish chargeable.	Remarks.

FORM No. 5.

Medical Officer's Register of Patients.

Registered No._____ Name of Patient_____

No.	No. of Ward.	No. of Bed.	Diseases.	Sex.	Age.	Date when brought under Medical Treatment.	Condition when brought under Medical Treatment.	Date of Dismissal from Medical Treatment or Termination.	Event.

Date.	TREATMENT.

GENERAL OBSERVATIONS.

Form No. 6.

Daily Diet Roll for _____ [insert date].

—	Class.	No. on Class.	BREAKFAST. Meal.	Milk.					DINNER. Bread.	Butcher Meat.		Barley.	Pease.	Rice.						SUPPER. Meal.	Milk.				Tea.	Class.
I. Ordinary Diet - -	Probationary Wards.																									I. Ordinary—Probationary Wards.
	A.																									A.
	B.																									B.
	C.																									C.
	D.																									D.
	E.																									E.
	F.																									F.
	G.																									G.
II. Lunatics' Diet - -	1.																									II. Lunatics—1.
	2.																									2.
III. Sick Diet - - -																										III. Sick.
IV. Officials' Diet - -	Paid																									IV. Officials'—Paid.
	Unpaid																									Unpaid.
Total entered in Provision Store Stock Book - -																										

	No.	Arrow Root.	Sugar.	Milk.										Wine.	Brandy.	Whisky.	Ale and Porter.				Tobacco.	Class.
V. Daily Extras - -																						Extras.

Form No. 7.

Extra Diet and Cordials for Month of _____

Name of Inmate.	Extras ordered.	Quantity, and when to be given.	Date when to Commence.	Date when to Cease.	Number of Days Extras issued in each case.	Arrow Root.	Beef Tea.	Tea.	Sugar.	Milk.		Wine.	Brandy.	Whisky.	Gin.	Porter and Ale.			
Total Monthly Issues - - - -																			
Checking the Totals in the Store Book -																			

eft hand page of this book will be filled up by the Medical Officer y, as the Governor's warrant for the issue of Extras.
ook will be made up anew at the beginning of each Month.

This book affords the means of checking the entries in the "Daily Diet Roll," and in the "Provision Store Stock Book."

Form No. 8.

Classification Abstract.

Date, ———	In Probationary Wards.	Ordinary Diet.							Lunatics.		No. on Sick Diet.	Officials' Diet.		Total No. of Persons for whom Diet to be issued.	No. of Inmates on Extras.
		Cl. A.	B.	C.	D.	E.	F.	G.	1.	2.		Paid.	Unpaid.		
sleeping in house last - - - -		"													
d during the day - -															
Total - - -															
ed or died during day -															
Remaining - - -															
rred from - - -															
rred to - - -															
emaining at night - -															

Form No. 9.

Clothing in use Book, or Daily Clothing Issues.

Date of Issue.	Name of Inmate for whom Clothing Issued.	Inmates Registered No.	Bed Clothing. Reference No. of "Set."	Body Clothing. Reference No. of "Suit."	Date of Inmate's Dismissal or Death.	Date when Clothing returned to Store.	Remarks as to Condition of Clothing returned to Store.

Form No. 10.

Matron's Clothing at Wash Book.

Date,———	No. of Ward.	BED CLOTHING.																BODY CLOTHING.					
		Towels.			Covers.			Slips.			Sheets.			Blankets.			Ticks.			Coats.			Vests.		
		Received.	Returned to		Received.	Returned to		Received.	Returned to		Received.	Returned to		Received.	Returned to		Received.	Returned to		Received.	Returned to		Received.	Returned to	
			Ward.	Stock.		Ward.	Stock.		Ward.	Stock.		Ward.	Stock.		Ward.	Stock.		Ward.	Stock.		Ward.	Stock.		Ward.	Stock.
At the Wash - -																									
Unserviceable - -																									
Totals - -																									
Deduct - -																									
Returned - -																									
At the Wash - -																									

BODY CLOTHING—*continued.*

Trousers.			Drawers.			Flannel Shirts.			Cotton Shirts.			Stockings.			Night Caps.			Day Caps.			Handkerchiefs.			Petticoats.			Shawls.		
Received.	Returned to		Received.	Returned to		Received.	Returned to		Received.	Returned to		Received.	Returned to		Received.	Returned to		Received.	Returned to		Received.	Returned to		Received.	Returned to		Received.	Returned to	
	Ward.	Stock.		Ward.	Stock.		Ward.	Stock.		Ward.	Stock.		Ward.	Stock.		Ward.	Stock.		Ward.	Stock.		Ward.	Stock.		Ward.	Stock.		Ward.	Stock.

This book will be closed at the end of each month, to enable the Governor to complete his "Clothing Store Stock Book." "At the Wash" will include articles in the Washing House and Laundry, and articles requiring repair, as well as

Form No. 11.

Appendix, No. 16.

For Combination Poorhouses and Poorhouses used by more than one Parish.

In-door Relief Roll. Parish of _____

No.	No. in Register.	Name of Inmate.	Date of Admission, if during Half-year.	Number of days in House during Half-year ended _____																									Total No. of days in House during Half-year.	Date of Death or Dismissal.
				1st Week.	2nd Week.	3rd Week.	4th Week.	5th Week.	6th Week.	7th Week.	8th Week.	9th Week	10th Week.	11th Week.	12th Week.	13th Week.	14th Week.	15th Week.	16th Week.	17th Week.	18th Week.	19th Week.	20th Week.	21st Week.	22nd Week.	23rd Week.	24th Week.	25th Week.	26th Week.	27th Week.		

Form No. 12.

Leave of Absence Book.

Date.	Name of Inmates on Temporary Leave.	Time of going out.	Time of returning.	Report of Conduct and Condition of Inmate on returning to Poorhouse.

Form No. 13.

Report Book of Offences and Punishments.

No.	Name.	Age.	Offence.	Date of Offence.	Punishment inflicted by Governor, and Date.		Date when Offence reported to House Committee.	Opinion of House Committee on Punishment inflicted by Governor.	Punishment awarded by House Committee.	Date when Punishment awarded by Governor.	Signature of Governor.	Signature of Chairman of House Committee.
					Date.							

The details of Offences and Punishments must be carefully and punctually entered. Any omission, or other irregularity, in reporting Offences and Punishments, will be viewed as having originated in a desire for concealment.

Appendix, No. 16.

FORM No. 14.

Medical Officer's Return of Sick Inmates for _____ _____

No. in House Register.	Name.	Current Number.	No. in Medical Officer's Register.	No. of Ward.	Disease.	Sex.	Age.	Date when brought under Medical Treatment.	Condition when brought under Treatment.	Present Condition of Patient.	If Dismissed from Treatment, Date of Dismissal.	Event.			If Died, Cause of Death.	Remarks.
												Died.	Dismissed, and Cured.	Continued.		
1	2	3	4	5	6	7	8	9	10	11	12	13			14	15

ABSTRACT.	M.	F.	T.
No. on Sick List at Date of last Return - - - - - - - -			
No. admitted since that date - - - - - - - - - -			
No. who have died - - - - - - - - - -			
No. who have been dismissed or cured - - - - - -			
No. continuing on Sick List - - - - - - - - - -			

No. of Inmates not Vaccinated at date - - - - - -

No. of Inmates Vaccinated during Month - - - - - -

No. of days during Month when House visited - - - - -

Date _____ _____ Medical Officer.

This Return may be made Weekly if the House Committee desire it; but except in two or three Poorhouses, once a month will be found practically sufficient.

Form No. 15.

Visiting Committee's Report Book.

1. Is the house with its supplementary buildings, wards, yards, and appurtenances, clean and well ventilated?

2. Do the inmates appear clean and decent in their persons and clothing, and orderly in their behaviour?

3. Are the inmates usefully employed according to their capacity; and can you suggest any improvement in their employment?

4. Do the infirm in body or mind appear to be properly attended to, according to their several conditions?

5. Are the children, or others at school, making due progress; and does the Chaplain attend regularly to their religious instruction?

6. Is the Medical Officer regular in his attendance?

7. Do the patients in the sick ward appear to be in as satisfactory a state as their ailments admit of?

8. Is there any infectious disease in any of the wards, or are any of the children not vaccinated?

9. Is the established dietary duly observed, and are the hours of meals regularly adhered to?

10. Is the separation of the sexes and various classes of inmates strictly enforced?

11. Is any complaint made by any of the inmates against any official, or in respect of the provisions or accommodations?

State any suggestions which you have to make as to the management of the Poorhouse, or any irregularities which require to be remedied.

Article XV. The Visiting Committee shall forthwith report in writing, to the Chairman or Acting Chairman of the House Committee any observations connected with the Poorhouse which may appear to them to require the immediate attention of the Committee.

Form No. 16.

House Governor's Journal.

Date.	Subject.	Occurrence reported.

Appendix, No. 16.

FORM No. 16.

Chaplain's Children's Examination and Monthly Report Book.

Date of Visit to House.	State whether Examining and Catechising Children, Visiting the Sick, or Preaching, &c.	General Progress of Children, and Remarks.

Date when submitted to House Committee.

Chaplain.

FORM No. 18.

House Committee's Minute Book.

No special form seems necessary; it would, however, be attended with advantage if the same order of business at ordinary meetings were always adhered to, and under distinct marginal headings. For example: —

Sederunt.

Register and Abstract of Admissions, &c.

Offences and Punishments.

Medical Officer's Report.

Visiting Committee's Report.

House Governor's Journal.

Statement—Provisions and Clothing Receipt and Expenditure.

Accounts chargeable to House.

Requisition Books.

Or such other books, accounts, and documents submitted.

Appendix, No. 16

Form No. 19.

Inventory.

No. and Name of Ward or Room.	Tables.	Chairs	Beds.	Mattresses.	Blankets.	Covers.	Pillows.	Coal Boxes.	Brushes.	Boxes.				

A list of the articles in each ward or room should be suspended therein, and the full complement of articles as entered in the Inventory and corresponding list, always be maintained.

Form No. 20.

Requisition Book.

In this book should be entered, from time to time, memoranda as to any article which requires to be supplied, with a view to keep up the store to an efficient point. It is from this book that the "Orders for Supplies" will be made out.

Form No. 21.

Order for Supplies, and Order Book.

No. Date,

To

Sir,

As authorised by the House Committee, I have to request you to supply, for the use of this Poorhouse, in terms of your contract:

Articles Required.	Quantity.	Contract Price.
		£. s. d.

Governor.

Approved by Committee. { Chairman of House Committee.

No. Date,

To

Sir,

As authorised by the House Committee, I have to request you to supply, for the use of this Poorhouse, in terms of your contract:—

Articles Required.	Quantity.	Contract Price.
		£. s. d.

Governor.

Approved by Committee. { Chairman of House Committee.

Form No. 22.

Provision Store Stock Book. (Receipt and Expenditure.)

DATE.	——	BUTCHER MEAT AND FISH.										BREAD, MEAL, BARLEY, &c.																			
		Beef.		Hough.		Oxheads.		Steaks.		Fish.		Bread, Fine.		Bread, Second.		Bread, Oatmeal.		Oatmeal.		Barley.		Rice.		Pease.		Pease Meal.					
		Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.				
	Stock in Store -	*st. lbs.*	*st. lbs.*	*st. lbs.*	*st. lbs.*	*st. lbs.*	*st. lbs.*	*st. lbs.*	*st. lbs.*	*st. lbs.*	*st. lbs.*							*st. lbs.*	*st. lbs.*												
	Loss in Issue -																														
	Totals - - -																														
	Deduct Issues -																														
	Carry forward -																														
	Stock in Store -																														

MILK.						GROCERIES.																VEGETABLES.			
Butter Milk.		Sweet Milk.		Skim Milk.		Tea.		Coffee.		Sugar.		Eggs.		Arrowroot.		Fresh Butter.		Salt Butter.		Cheese.		Potatoes.		Cabbages.	
Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.
qts. pts.	*qts. pts.*	*qts. pts.*	*qts. pts.*	*qts. pts.*	*qts. pts.*	*lbs. oz.*	*lbs. oz.*	*lbs. oz.*	*lbs. oz.*	*lbs. oz.*	*lbs. oz.*	*doz.*	*doz.*	*lbs. oz.*	*lbs. oz.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*st. lbs.*	*st. lbs.*	*st. lbs.*	*st. lbs.*		

Turnips and Carrots.		Onions.		Salt.		Pepper.		Mustard.		Wine.		Brandy.		Whiskey.		Gin.		Ale.		Porter.		Beer.	
Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.
				st. lbs.	*st. lbs.*	*lbs. oz.*	*lbs. oz.*	*lbs. oz.*	*lbs. oz.*	*qts. pts.*	*qts. pts.*	*qts. pts.*	*qts. pts.*	*qts. pts.*	*qts. pts.*	*qts. pts.*	*qts. pts.*	*qts. pts.*	*qts. pts.*	*qts. pts.*	*qts. pts.*	*qts. pts.*	*qts. pts.*

WASHING MATERIALS.								FUEL AND LIGHT.								TOBACCO.						
Soap.		Soda.		Starch.		Blue.		Coals.		Turf.		Wood.		Oil and Candles.		Tobacco.		Snuff.				
Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.			DATE.
st. lbs.	*st. lbs.*	*lbs. oz.*	*lbs. oz.*	*lbs. oz.*	*lbs. oz.*			*tns. cwt.*	*tns. cwt.*	*cwt.*	*cwt.*					*lbs. oz.*	*lbs. oz.*	*lbs. oz.*	*lbs. oz.*	Stock in Store -		
																				Loss in Issue -		
																				Totals - - -		
																				Deduct Issues -		
																				Carry forward -		
																				Stock in Store -		

The figures are brought into this Book, 1st, from the Day Book; 2nd, from the Daily Diet Roll; and the Book provides the means of checking the Stock in Store at any time, or at least once a month.

Form No. 23.

Clothing Store Stock Book. (*Receipt and Expenditure.*)

DATE.		Number of Inmates.	BED CLOTHING.																		MEN'S AND BOYS' CLOTHING.																					
			Ticks.		Pairs Blankets.		Pairs Sheets.		Pillows.		Slips.		Covers.		Towels.		Yards Sheeting.		Yards Towelling.		Coats.		Jackets.		Waistcoats.		Boys' Vests.		Men's Trousers.		Boys' Trousers.		Men's Drawers.		Boys' Drawers.									
			Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.								
1	Stock in Store,																																									
2																																									
3																																									
4																																									
5																																									
6																																									
7																																									
8	At the Wash -																																								
	Condemned as unserviceable -																																								
	Totals - - - Issued and Condemned - -																																								
	Stock in Store -																																								

DATE.		MEN'S AND BOYS' CLOTHING—*continued.*																				MATERIAL FOR MEN'S AND BOYS' CLOTHING.									
		Men's Flannel Shirts.		Boys' Flannel Shirts.		Pairs Stockings, Men's.		Pairs Stockings, Boys'.		Pairs Socks, Men's.		Pairs Socks, Boys'.		Pairs Men's Shoes.		Pairs Boys' Shoes.		Men's Braces.		Boys' Braces.		Men's Caps.		Boys' Caps.		Men's Night Caps.		Boys' Night Caps.		Handkerchiefs.		Yards Cloth.		Yards Shirtings.		Yards Flannel.		Yarn.		Calico.	
		Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.	Received.	Issued.

| DATE. | Number of Inmates. | MATERIALS FOR WOMEN'S AND GIRLS' CLOTHING. | | |

Appendix, No. 16.

Form No. 24.

Clothing Material Conversion Book.

Date.	Material received from Clothing Store Stock.									Converted into the following Articles, and returned to Stock.												Date.
	Yards Cloth.	Yards Shirting.	Yards White Flannel.	Yards Blue Flannel.	Yarn.	Calico.	Wincey.	Leather.	Thread.	Enumerate Articles.												
On hand - -																						On hand.
Totals - -																						Totals.
Deduct converted into articles of clothing and returned to Stock																						Deduct converted into articles of clothing and returned to Stock.
On hand - -																						On hand.

This Book will be closed monthly.

Form No. 25.

Governor's Poorhouse Day Book.

Date.	Transaction.	No. of Order or other Voucher.	Cash, or Value of Articles Received for the use of the House.	Cash Paid, or Value of Articles Consumed or Issued for use in House.	Head in House General Ledger.	Page in Ledger.
			£. s. d.	£. s. d.		

In this book should be entered every transaction, without exception, which involves a money value on account of the poorhouse. It will not be necessary, in order to keep this book, that the governor should pay in cash for the articles received into the house. The object of the book is to have the true money value of each article received entered properly and regularly, *at the time when received.* Although the governor does not receive always "cash," he receives its equivalent, for which he is responsible, and that will here be represented in money columns.

Form No. 26.

Poorhouse General Ledger.

Date.	Title of Account. Transaction.	Received.	Paid or Used.

This book will contain merely the entries, as in the "Day Book," branched out under various heads, such as "Food," "Fuel," "Clothing," "Medicines," "Wines," "Necessaries," &c. &c.

PARISH OF LAGGAN.

ACCOUNT of CHARGE and DISCHARGE for the Year ended 14th May 1868.

COLLECTOR'S ACCOUNT.

Charge.

	£. s. d.	£. s. d.
t of Arrears outstanding at 14th May 1867	67 3 2	
Assessment for year 1867–8	588 3 1	
		655 6 3

Discharge.

t collected of said Arrears	36 – 10½	
„ Assessment for year 1867–8	561 12 10½	
of Arrears outstanding at 14th May 1868	57 12 6	
		655 6 3

BANK ACCOUNT.

Charge.

it of balance in favour of Board at 14th May 1867	11 17 2	
lodged in Bank by Collector	597 13 9	
		609 10 11

Discharge.

t drawn from Bank by Inspector	575 2 2	
of balance in favour of Board at 14th May 1868	34 8 9	
		609 10 11

INSPECTOR'S ACCOUNT.

Charge.

lance in Inspector's hands as at 14th May 1867	– 5 8½	
sh drawn from Bank	575 2 2	
edical Relief Grant	8 2 –	
sh from all other sources	16 2 10	
repaid by other Parishes having Paupers residing here	18 1 6	
		617 14 2½

Discharge.

	£. s. d.		
mount expended on Registered Poor residing in the Parish	324 6 6½		
„ „ „ „ in other Parishes	99 13 4		
„ „ Lunatic in Asylum	24 10 –		
„ „ Registered Poor who died or ceased to receive Relief previous to 14th May 1867	1 18 –		
		450 7 10½	
mount expended on Casual Poor		20 11 8½	
„ „ Medical Relief		50 – –	
„ „ Vaccination		3 2 6	
mount expended on Management, viz.:			
Inspector's Salary	30 – –		
Collector's Salary	10 – –		
Stationery, Books, Postages, &c.	12 10 2		
		52 10 2	
mount expended on Institution for Deaf and Dumb, Aberdeen		1 – 3	
„ „ Registration purposes		20 7 –	
„ „ Paupers belonging to other parishes		18 1 6	
alance in Inspector's hands at this date		1 13 2½	
			617 14 2½
nt in favour of the Board at 14th May 1868, viz.:			
Cash in Inspector's hands		1 13 2½	
Cash in Bank		34 8 9	
Arrears of Assessment		57 12 6	
			93 14 5½

ggan Church, 30th December 1868.—We have examined the foregoing Accounts of Charge and Discharge, compared the entries with the chers, and found them correct. We have also attested the books.

(signed) *L. Macpherson,*
A. Macdonald, Jun. } Auditors.

LIST of Registered Poor in the Parish of *Laggan* chargeable to the Parish in the co

Number of Folio in Register.	Number on Roll.	NAME AND RESIDENCE.	Ages.	Dependants.	ALIMENT. Rate per Four Weeks.	ALIMENT. Amount per Pay Roll.	ALIMENT. Occasional additional Relief.	EXTRA ALLOWANCES. Care or Attendance.	EXTRA ALLOWANCES. Clothes, Shoes, Bedding.	EXTRA ALLOWANCES. Fuel.	Ho Rep &
		RESIDING IN THE PARISH.			s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£.
1	1	Alexander Macdonald, Gergask	70	–	9 –	5 17 –	– –	11 14 –	– 15 –	2 9 8	5
9	2	Jean Leslie, Gergask	92	–	8 –	4 16 –	– –	– –	– –	– 10 –	–
43	3	Widow Janet Macdonald, Gergask	74	–	10 –	6 10 –	– –	– –	– –	– 16 2	5 1
45	4	Widow Christina Campbell, Gergask	74	–	7 –	4 11 –	– –	– –	– 8 –	– 11 11	1 1
2	5	Widow Christina Macdonald, Ovie	98	–	2 –	1 6 –	– –	– –	– –	– –	–
5	6	Christy Macdonald, Ovie	53	–	5 –	2 18 –	– –	– –	– 6 –	– –	–
49	7	May Macdonald, Ovie	63	–	4 –	2 12 –	– –	– –	– –	– –	–
3	8	Christy Maclean, Garvabeg	89	–	8 –	5 4 –	– –	– –	1 3 6½	1 8 –	– 1
7	9	Widow Helen Mann, Balgown	69	–	5 *s.*, 6 *s.*	3 2 –	– 4 –	– –	– –	– 13 –	– 1
10	10	Widow Isabella Mackenzie, Balgown	84	–	8 –	5 4 –	– –	1 14 6	– –	1 6 3	–
13	11	Isabella Tolmie, Balgown	63	–	5 –	3 5 –	– –	– –	1 1 3	– 13 –	4 1
31	12	Donald Mackillop, Balgown	81	–	8 –	5 4 –	– –	2 12 –	1 18 7	– –	–
36	13	John Mackillop, Balgown	69	2	8 –	5 4 –	– –	– –	1 15 11½	– 5 –	–
8	14	Widow Ann Macisaac, Gaskmore	59	–	6 –	3 18 –	– –	– –	1 13 2½	1 13 2	–
51	15	Donald Macintosh, Gaskmore	80	–	13 –	8 9 –	– 5 –	– –	1 12 10½	– 4 –	–
54	16	Donald Robertson, Gaskmore	80	5	25 –	16 5 –	– 6 3	– –	3 9 1	1 13 4	1 1
11	17	Mary Macpherson, Crathy	70	–	7 –	4 11 –	– 3 –	– –	2 8 9½	1 6 6	– 1
12	18	Janet Mann, Crathy	77	–	8 –	5 4 –	– –	– –	1 9 8	1 11 –	– 1
18	19	Widow Margaret Kennedy, Crathy	89	–	8 –	5 4 10½	– –	2 12 –	1 10 –	1 5 9	–
22	20	May Macintyre, Crathy	91	–	8 –	5 4 6	– –	– –	– 8 –	– 18 9	–
23	21	Widow Ann Mann, Crathy	78	–	7 –	4 11 10½	– –	– –	– –	– 16 –	– 1
27	22	Isabella Macdonald, Crathy	68	–	4 *s.*, 5 *s.*	2 15 –	– 1 –	– –	1 8 3	– –	–
28	23	Mary Mann, Crathy	57	–	7 –	4 11 –	– –	– –	1 14 10½	– –	–
38	24	Donald Mackillop, Crathy	68	4	6*s.* 3*d.*, 9*s.*	4 8 9	– 15 4½	– –	– 16 1½	– –	–
39	25	Widow Margaret Shaw, Crathy	72	–	6*s.*, 6*s.* 6*d.*	3 19 6	– –	– –	– –	– 16 –	– 1
77	26	Margaret Macdonald, Crathy	23	1	8 –	– –	– –	– –	– –	– –	–
16	27	Widow Christy Stewart, Shenvall	70	–	7 –	4 11 –	– 2 –	– –	– 17 4	2 4 –	1 1
20	28	Widow Janet Macpherson, Lagg	77	–	5 –	3 5 –	– –	– –	– 8 –	– 9 –	– 1
24	29	Donald Macdonald, Mealgarve	51	–	7 –	4 11 –	– –	– –	– 9 6	– –	–
25	30	Ann Macinnes, Croft	85	–	8 –	5 4 10½	– –	– –	1 9 8	– 19 –	–
65	31	Sarah Macdonald, Croft Croy	54	–	4 –	2 12 –	– –	– –	1 13 10	– 17 –	–
26	32	Mary Kennedy, Balnacrochd	42	–	8 –	5 4 –	– 3 –	3 5 –	– 11 1	– –	–
42	33	Widow Ann Macintyre, Catlodge	43	3	10 –	6 10 –	– 4 6	– –	1 15 2½	– 10 –	– 1
48	34	Roderick Macleor, Strathmashie	35	3	12 –	7 16 –	– –	– –	– 16 10½	– 7 –	–
56	35	Alexander Mackay, Balmishaig	21	–	2 6	1 12 6	– 2 6	– –	– –	– –	–
57	36	Ann Macintyre, Auchduchil	59	–	6 –	3 18 –	– 1 –	– –	– 5 3	1 – 6	–
58	37	Widow Ann Macpherson, Crubinmore	59	–	7 –	4 11 –	– –	– –	– 17 1	1 4 –	–
60	38	Widow Margaret Mackillop, Muckoul	85	–	6 *s.*, 7 *s.*	4 1 –	– 3 –	– –	– 17 1	– –	–
67	39	Jane Macpherson, Drumgask	60	–	6 –	3 18 –	– –	– 10 –	– 6 –	1 – –	11
68	40	Mary Macdonald, Garvamore	69	–	4 –	2 12 –	– 1 6	– –	– 14 10	– 9 –	–
72	41	Alexander Macdonald, Knappach	73	–	10 –	1 13 8	– –	– –	2 19 7	– –	–
74	42	Jessie Macdonald, Invertruim	32	–	6 –	1 16 –	– –	– –	– –	– –	–
76	43	Angus Campbell, Lochlaggan End	76	1	12 –	– –	– –	– –	– –	– –	–
		TOTAL for Paupers Residing in the Parish		19	– –	188 11 6½	2 12 1½	22 7 6	38 – 6½	27 17 –	37
		RESIDING IN OTHER PARISHES.									Re
4	1	Widow Christy Maclaren, Kingussie Parish	85	–	7 –	4 11 –	– –	– –	– 7 –	1 – –	1
21	2	Duncan Macpherson, Kingussie Parish	80	–	8 –	– –	– –	– –	– –	–	–
40	3	Margaret Macpherson, Kingussie Parish	78	–	4 9	1 13 3	– –	– 17 6	– –	– 17 6	– 17
47	4	Widow Helen Macdonald, Kingussie Parish	49	2	12 *s.*, 10 *s.*	6 8 0	– –	– –	1 9 1	– 11 –	2 –
75	5	Catherine Macdonald, Kingussie Parish	53	–	9 –	1 7 –	– –	– –	– –	– –	– 15
17	6	Widow Cath. Macdonald, Edinburgh, St. Cuthbert Parish.	95	–	10 –	6 10 9	– –	– –	– –	– –	–
41	7	Widow Ann Clark, Edinburgh City Parish	83	–	8 –	5 4 7	– –	– –	– –	– –	–
33	8	Margaret Clark, Dundee Parish	45	2	6 –	3 18 6	– –	– –	– 15 3	– –	–
37	9	Widow Christy Macpherson, Ardclash Parish	58	–	4 –	2 12 4	– –	– –	– –	– –	–
53	10	Margaret M'H. Macpherson, Kirkmichael Parish	34	5	26 –	17 12 10	– –	– –	5 8 7	– –	–
59	11	Mary Macdonald, Crieff Parish	54	–	6 –	3 18 6	– –	– –	– –	– –	–
66	12	Ronald Macmillan, Kilmallie Parish	23	–	– –	– –	– –	– –	1 2 6	– –	–
69	13	Mary Macdonald, Kilmonivaig Parish	25	–	7 –	2 5 6	– –	– –	– –	– –	–
70	14	Mary Macpherson, Inverness Parish	30	3	16 –	11 5 –	– –	– –	– –	– 2 –	2 11
71	15	John Anderson, Inverness Parish	70	1	8 –	5 4 –	– –	– –	– –	– –	–
73	16	Widow D. B. Macdonald, Greenock Parish	37	4	16 –	4 8 –	– –	– –	– –	– –	–
		TOTAL for Paupers in other Parishes		17	– –	76 19 3	– –	– 17 6	9 2 5	2 10 6	7 3
		LUNATICS.									
46	1	Allan Kennedy, Inverness District Asylum	35	–	– –	24 10 –	– –	– –	– –	– –	–
		BELONGING TO OTHER PARISHES.									
–	1	Widow Betsy Kennedy, Balnacrochd	70	–	7 –	4 11 –	– –	– –	– –	– –	–
–	2	Widow May Davidson, Balgown	81	–	8 –	4 13 –	– 3 6	3 – –	2 12 6	1 4 –	1 16
		For Paupers belonging to other Parishes		–	– –	9 4 –	– 3 6	3 – –	2 12 6	1 4 –	1 16

Year ended 14th May 1868, and the Amount expended on Account of each Case during the Year.

| EXTRA ALLOWANCES. | | |

PARISH OF GAIRLOCH.

ROLL of PAUPERS, for the year ended 14th May 1869, and ABSTRACTS of Inspector of Poor and Collector of Poor Rates' Accounts.—*J. Mackintosh*, Inspector.

LIST of REGISTERED POOR Chargeable to the Parish in the course of the Year ended 14th May 1869, and the Amount Expended on Account of each Case during the Year.

Number of Folio in Register.	Number on Roll.	NAME AND RESIDENCE.	Present Age.	Number of Dependants.	Number of Stones of Meal.	Value of Meal Allowances paid per Pay Roll during the Year.	Additional Relief of Expenditure in each Case during the Year.	Total Cost to Parish of each Case during the Year.	Monthly Meal Allowance, as fixed 2nd April 1869.	NOTES.
		GAIRLOCH ESTATE.				£. s. d.	£. s. d.	£. s. d.		
46	1	Margaret Maclean - - Diobaig -	74	–	26	1 19 8	– 4 8	2 4 4	2 stones meal -	Meal account for Nos. 1, 2, 3, and 4, not rendered since November 1868.
181	2	Margaret Mackenzie - - ditto -	70	–	13	– 13 10	– 4 7½	1 4 5½	1 „ -	An old maid; lives alone; knits and spins; house rent free.
171	3	Widow Hector Mackenzie ditto -	72	–	26	1 19 8	– 4 7½	2 4 3½	2 „ -	Lives mostly alone; is asthmatic; has sons, whose addresses she refuses to give to board.
227	4	Widow Alexander Mackenzie, ditto -	66	–	–	- - -	- - -	- - -	1 „ -	Has no family; lives with sister, No. 2; they knit and spin.
21	5	Margaret Macdonald, Rock - -	80	–	26	1 19 8	- -	1 19 8	- -	Was very frail, not strong-minded; died 10 April 1869.
108	6	Alexander Campbell, and Wife, Point -	81	1	52	6 16 8	2 3 –	8 19 6	4 & extras, 1*s.*	An old and industrious man, no family, wife sickly; has an extra allowance.
147	7	Margaret Macdonald - - - ditto -	74	–	26	3 8 3	- -	3 8 3	2 stones -	Strong for age, works generally; age thought to be not correctly given.
28	8	Widow Ann Mackenzie, South Eradale	73	–	26	3 8 3	- -	3 8 3	2 „ -	Lives alone; might do some light work; no family.
224	9	Widow Barbara Mackenzie ditto -	86	1	–	- - -	1 – –	1 – –	- -	Relief given for daughter, who is ill; will not accept relief for self, and this only casual.
131	10	Widow Kenneth Urquhart - Openham	40	5	91	11 18 10½	- -	11 18 10½	7 stones -	Self and children sickly; has small croft rent free; children's ages. 15, 13, 10, 9, 6, and 4 years.
193	11	Roderick Macpherson - - - ditto -	62	3	39	5 2 4½	– 10 9	5 13 1½	2 „ -	Is strong; not overwilling to work; wife and sons sickly; sons died in March and April 1869.
210	12	William Mackenzie - - - ditto -	85	1	–	- - -	- -	- -	- -	Died 18 May 1868; an old and helpless man.
210	13	Widow of William Mackenzie ditto -	61	–	26	3 8 3	- -	3 8 3	2 stones -	The widow of No. 12; seems weak-minded; lives in a house with a sickly son.
211	14	Annabel Mackenzie - - - ditto -	47	–	26	3 8 3	- -	3 8 3	2 „ -	Daughter of No. 13; is asthmatic; not fit for heavy work.
39	15	Christy Mackay, Porthenderson - -	69	–	19½	2 11 2¼	- -	2 11 2¼	1½ „ -	Is able to work, though somewhat delicate.
104	16	Mary Mackenzie - ditto - -	64	–	19½	2 11 2¼	- -	2 11 2¼	1½ „ -	} Sisters, old and frail; Janet vomits blood frequently.
103	17	Janet Mackenzie - ditto - -	67	–	19½	2 11 2¼	– 13 -	3 4 2½	1½ & extra, 1*s.*	
209	18	Murdo Mackenzie - ditto - -	79	1	26	3 8 3	– 3 8	3 11 11	2 ditto -	An old frail man, with a stilt; wife and daughter with him.
193	19	Widow Mackenzie, Badininal - -	37	3	37	6 16 6	– 8 1	7 4 7	4 stones -	An able-bodied young widow, with three children, 9, 7, and 4 years.
137	20	Alexander Macgregor, Badachro -	79	–	26	3 8 3	– 13 –	4 1 3	2 „ -	A frail old bachelor, living with niece, who is not kind to him.
212	21	Widow Kenneth Fraser - Sheildag -	65	–	26	3 8 3	1 13 –	5 1 3	2 „ & 1*s.* -	Bent with rheumatism; very industrious; has "extras."
1	22	John Mackenzie, and Wife ditto -	75	1	52	6 16 6	1 2 4	7 18 10	4 „ & 1*s.* 4*d.*	Is blind, but healthy; wife very ill of some leprous ailment.
79	23	Widow Fraser - - - Kerrisdale -	77	–	13	1 14 1½	- -	1 14 1½	1 „ -	Has three dumb children, all grown; able for light work.
134	24	Widow Alexander Dingwall, ditto -	45	2	52	6 16 6	– 5 9	7 2 3	3 „ -	An able-bodied young widow; ancestral mental tendency not encouraging.
30	25	Isobel Macmillan (lunatic), Portnaheil	33	–	32⅓	4 5 3	3 15 2	8 – 5⅓	2⅓ „ & 2*s.* 6*d.*	A congenital helpless idiot, living with mother.
89	26	Mary Mackenzie, "General," Strath -	75	–	26	3 8 3	- -	3 8 3	2 „ -	Is weak-minded, frail-bodied; in niece's house.

3	30	Janet Mackenzie - - -	ditto	-	86	–	26	3	8	3	5	17	3	9	5	6	2 „ & 1 *s.*	Lives alone; is dyspeptic; does little work.
39	31	Margaret Maclean - - -	ditto	-	76	–	26	3	8	3	–	13	–	4	1	3	Poorhouse	A spine-bound rheumatic old woman, living with brother-in-law.
165	32	Isobel Mackenzie - - -	ditto	-	72	–	26	3	8	3	1	19	–	5	7	3	2 stones & 3 *s.*	A very asthmatic old maid; can work nothing; attendance provided.
25	33	Ann Macdonald - - - -	ditto	-	75	–	24	3	3	3½	2	9	4	5	12	7½	2 „ & 3 *s.*	Died 8 April 1869.
2	34	Ann Ross - - - - - -	ditto	-	75	–	26	3	8	3	1	–	–	4	8	3	2 „	Is very much troubled with asthma; friends kind to her.
194	35	Widow Ann Fraser - - -	ditto	-	73	–	19½	2	11	2¼	–	4	4½	2	15	6¾	1½ „	Lives with unmarried daughter; two sons, poor, with large families.
208	36	Widow Janet Mackenzie -	ditto	-	75	–	6	–	16	6	-		-	–	16	6	Poorhouse	In-door relief in poorhouse provided for this widow, whose children should support her.
217	37	Kate Mackenzie - - - -	ditto	-	64	–	9	1	3	1½	-		-	1	3	1½	1 stone	An industrious sickly old maid.
178	38	Widow Bain - -	Sand	-	82	–	26	3	8	3	–	4	11½	3	13	2½	2 „	Very frail and contented person; sons unable to help.
90	39	Roderick Mackenzie - -	ditto	-	83	–	26	3	8	3	-		-	3	8	3	2 „	39 and 40; brother and sister, become very frail; dwelling together; have charge of their grand-niece, No. 41, an idiot daughter of Crofter, No. 23, Sand, who, and her sons, should support this lunatic, being all able-bodied and in good circumstances.
91	40	Kate Mackenzie - - - -	ditto	-	76	–	26	3	8	3	–	5	9¼	3	14	–¼	2 „	
18	41	Kate Mackenzie (lunatic) -	ditto	-	43	–	26	3	8	3	1	18	9	5	7	–	2 „ & 1 *s.*	
66	42	Widow Duncan Macpherson,	ditto	-	95	–	–	-		-	–	9	7½	–	9	7½	2 „ & 1 *s.*	Died 25 May 1868.
4	43	Widow John Maciver - -	ditto	-	83	–	22	2	18	4	–	1	8	3	–	–	-	Died 12 March 1869.
83	44	Catherine Fraser "Bue" -	ditto	-	73	–	26	3	8	3	-		-	3	8	3	2 stones	An asthmatic discontented old maid.
87	45	Widow Isobel Mackenzie -	ditto	-	70	–	16½	2	3	9	–	1	6	2	5	3	-	Died 16 March 1869.
5	46	Janet Mackenzie - - -	ditto	-	64	–	26	3	8	3	–	16	9½	4	5	–½	2 stones & 11 *d.*	A scrofulous impotent woman; mother and sister in house with her.
173	47	Widow Christy Mackenzie	ditto	-	96	–	2	3	8	3	–	9	11	3	18	2	2 „	Mother of 46, nearly blind; mostly bed-fast.
175	48	John Mackenzie - - - -	ditto	-	25	–	20	2	11	9	-		-	2	11	9	Poorhouse	Relief in poorhouse ordered in April 1869.
183	49	John Mackintosh - - -	ditto	-	65	23	–	3	–	–	–	1	9	3	1	9	2 stones	An industrious bachelor, of weak intellect.
231	50	John Maclean - - - -	ditto	-	80	–	6	–	19	10½	-		-	–	19	10½	1 „	A lazy old fellow; lives principally by fishing.
232	51	Margaret Maclean - - -	ditto	-	70	–	6	–	19	10½	-		-	–	19	10½	1 „	Sister of No. 50, in nearly the same condition.
148	52	Alexander Macdonald,	North Eradale	-	81	1	13	1	19	1½	-		-	1	19	1½	1 „	An old deaf crofter, with two dumb sons, and a third lame.
161	53	Widow Mackenzie,	Altgristran	-	68	–	26	3	8	3	–	14	5	4	2	8	2 „ & 11 *d.*	A sickly widow, whose only son entirely neglects her.
75	54	Janet Macrae -	Melvaig	-	67	–	26	3	8	3	–	4	5½	3	12	8½	2 „	Also a sickly asthmatic maid; daughter with her.
153	55	Catherine Mackenzie,	ditto	-	16	–	–	-		-	–	13	4	–	13	4	13 *s.* 4 *d.*	Orphan children of late Finlay Mackenzie, 28, Melvaig, two of whom at least do not indicate great mental strength. Attendance provided for this child, per half-year, 30 *s.*
154	56	John Mackenzie -	ditto	-	13	–	–	-		-	–	13	4	–	13	4	13 *s.* 4 *d.*	
155	57	Murdo Mackenzie -	ditto	-	11	–	–	-		-	–	13	4	–	13	4	13 *s.* 4 *d.*	
156	58	Finlay Mackenzie -	ditto	-	3½	–	26	3	8	3	4	–	10	7	9	1	2 stones	
32	59	Margaret Chisholm	ditto	-	35	–	39	5	2	4½	–	6	–	5	8	4½	3 „	Chest and spinal deformity; spins with distaff; lives with sister.
76	60	Catherine Maclean	ditto	-	72	–	26	3	8	3	-		-	3	8	3	2 „	Mental debility evident in this person, otherwise might make light work.
6	61	Catherine Fraser -	ditto	-	83	–	18	2	8	5	–	11	3	2	19	8	-	Died 3 January 1869; coffin and shroud provided.
213	62	Murdo Mackenzie -	ditto	-	66	–	10	1	7	2	12	6	7	13	19	9	-	Died 22 August 1868, of most loathsome cutaneous and flesh disease.
221	63	Hector Maclean -	ditto	-	76	–	20	2	11	9	1	9	8	4	1	5	2 stones	An old bachelor, living alone; almost become demented; attendance and lodging provided now.
26	64	Christy Maciver -	Inverasdale	-	92	–	26	3	8	7	–	5	–	3	13	7	2 „	A decrepit old maid, living near brother and other relatives who are kind to her.
57	65	Margaret Maclean - -	ditto	-	92	–	26	3	8	7	1	8	10	4	17	5	2 „ & 2 *s.* 6 *d.*	Blind of an eye, the other considerably affected; fuel allowance given.
43	66	Alexander Hepburn -	ditto	-	16	–	–	-		-	36	5	–	36	5	–	-	Paid board and school fees in the Edinburgh Institution for the dumb, 3⅔ years to 15 May 1869; makes great progress in learning and shoemaking; yearly cost 10 *l.*
65	67	Widow Christy Urquhart,	ditto	-	49	2	39	5	3	3	-		-	5	3	3	2 stones	A very industrious widow; one of her two children almost of age.
23	68	Ann Macpherson - -	ditto	-	77	–	26	3	8	7	2	16	9½	6	5	4	2 „ & 1 *s.*	Weak-minded and sickly woman, of three sisters, neither of whom is mentally nor bodily strong.
109	69	Widow Colin Mackenzie,	ditto	-	43	1	26	3	8	7	-		-	3	8	7	2 „	Sister of No. 68, with one child of 12 years.
214	70	John Mackenzie, "Little,"	ditto	-	81	1	26	3	8	7	-		-	3	8	7	2 „	An old crofter; living in house with his son, a very poor man.

List of Registered Poor Chargeable to the Parish in the course of the Year ended 14th May 1869, and the Amount Expended on Account of each Case during the Year—*continued*.

Number of Folio in Register.	Number on Roll.	NAME AND RESIDENCE.	Present Age.	Number of Dependants.	Number of Stones of Meal.	Value of Meal Allowances paid per Pay Roll during the Year.	Additional Relief or Expenditure in each Case during the Year.	Total Cost to Parish of each Case during the Year.	Monthly Meal Allowance, as fixed 2nd April 1869.	NOTES.
		Gairloch Estate—*continued*.				£. s. d.	£. s. d.	£. s. d.		
207	71	Ann Mackenzie, Inverasdale - -	41	1	–	- -	- -	- -	Poorhouse -	Order for relief in poor-house at 15th May 1868, accepted later in the season.
8	72	Janet Macpherson - Naust - -	70	–	26	3 8 7	- -	3 8 7	2 stones -	A strong old maid, constantly moving about the parish.
37	73	Widow Campbell - - ditto - -	60	–	26	3 8 7	- -	3 8 7	2 ,, -	Might do some light work; children all dead but one married daughter.
93	74	Ann Macdonald - - ditto - -	70	–	26	3 8 7	– 1 4	3 12 11	2 ,, -	Become very frail; relations are kind to her. (Lot 3.)
199	75	Widow Hector Maciver ditto -	41	3	–	- -	2 18 –	2 18 –	*See* Note -	A young widow, with five children, aged 18, 16, 14, 11, and 6 years; 2 *l.* 18 *s.* yearly.
7	76	Christy Macryrie, Poolewe - - -	84	–	26	3 8 7	3 4 7	6 13 2	2 and 1 *s.* -	A frail old maid; extras, fuel, and attendance provided for her.
127	77	Alexander Urquhart, Poolewe Croft -	75	1	19½	2 11 5	-	2 11 5	2 stones -	Is very asthmatic; one son helps according to his means; the other does not.
228	78	Janet Maclean - - - ditto - -	52	–	12	1 9 4	- -	1 9 4	2 ,, -	Mentally weak; has cutaneous sores; lives with sisters.
15	79	Rory Macley - - Londu - -	38		26	3 8 7	– 9 6	3 18 1	2 ,, -	A nearly dumb lad; not educated; works when he pleases; lives with his mother.
60	80	William Macintyre - ditto - -	73	–	26	3 8 7	5 10 7	8 19 2	2 and 2 *s.* 6 *d.*	An old bachelor, who might have been independent of parish aid if he were wise; lodging and attendance provided for him.
224	81	Widow Dun. Urquhart ditto - -	42	3	24	3 – 10	- -	3 – 10	4 stones -	Able-bodied; three children, aged 10, 7 years, and a posthumous child, 8 months.
86	82	Barbara Mackenzie, Melloncharles -	40	–	26	3 9 2	- -	3 9 2	2 ,, -	Sickly, very frequently; living with married sisters.
67	83	Kate Maclennan - - ditto - -	89	–	26	3 9 2	- -	3 9 2	2 ,, -	A contented and thankful person, living alone; very industrious.
93	84	Widow Urquhart, "Og," ditto - -	66	–	13	1 14 7	- -	1 14 7	1 ,, -	Is generally at work when she can get it to do; lives in son's house.
81	85	Mary Mackenzie (orphan) - Ormiscaig	14	–	14	1 19 2	- -	1 19 2	- -	Is of age, and herding; struck off roll.
71	86	Widow Alexander Macpherson ditto	77	–	26	3 9 2	1 6 –	4 15 2	2 stones	A dropsical old widow, living near a married daughter who is poor.
31	87	James Macdonald - - - ditto	75	–	26	3 9 2	1 9 5	4 18 7	2 ,, -	Hands and feet maimed by an affection resembling leprosy; fuel provided.
69	88	John Macleod - - - - Bualnaluip	53	1	26	3 9 2	- -	3 9 2	2 ,, -	Might work at times; family of sons and daughters ought to support him.
70	89	Widow Barbara Mackaskill - ditto	41	2	39	5 3 9	1 19 2	7 2 11	3 ,, -	An able-bodied industrious woman; children aged 12 and 8½ years.
54	90	Widow Macrae - - - - - ditto	83	–	26	3 9 2	– 8 2	3 17 4	2 ,, -	Become frail now: living with No. 89, her daughter.
84	91	Elizabeth Mackenzie (lunatic) ditto	38	–	26	3 9 2	10 1 8	16 10 10	2 and 1 *s.* 6 *d.*	An insane person; badly treated by brother-in law when she became ill at first; is very much better under the care of No. 89, who has charge of her.
196	92	Ann Maciver - - - - - - ditto	52	–	10	1 6 2	- -	1 6 2	1 stone -	An asthmatic woman, living with sister; can do very little.
		Inverewe Estate.								
19	93	Widow Maciver - Turnag - -	94	–	26	3 8 7	– 10 2	3 18 9	2 ,, -	An old woman, whose many children do little or nothing for her.
158	94	Widow Don. Mackenzie ditto - -	75	–	26	3 8 7	- -	3 8 7	2 ,, -	Is asthmatic; unmarried daughter dutiful to her.
		Letterewe and Gruinard Estates.								
130	95	Martha Matheson, Tinafilin - -	64	–	13	1 14 7	- -	1 14 7	1 ,, -	Is able and diligent; removed from Laide.
159	96	Duncan Campbell ditto - - -	41	–	6½	– 15 1	- -	– 15 1	1 ,, -	A hump-backed man; hawks some trumpery goods to eke out a living.
139	97	Mary Maciver - ditto - - -	74	–	13	1 14 7	- -	1 14 7	1 ,, -	Lives with a brother-in-law; might do light work; not strong.
			92	1	52	6 18 4	– 2 6	7 – 10	4 ,,	An old and nearly blind man; very thankful; kept very clean by

132	101	Widow Donald Maciver - ditto -	44	2	32½	4 6 6	1 2 4	5 8 10	2½ „	-	A seamstress; had an affection of the feet lately, which rendered her 4 children, 17, 14, 12, and 4½ years.
195	102	Widow Janet Mackenzie - ditto -	84	–	19½	2 11 10	- -	2 11 10	1½ „	-	Is very frail; sons and daughters, six; poor.
27	103	Isobel Maclean - - - - ditto -	43	–	26	3 9 2	2 16 10	6 6 –	2 „	-	Sickly frequently; began first, it is said, in a "love affair;" a most discontented sister is paid for attending her.
200	104	Annabel Maciver - - Culconich -	44	3	52	6 18 4	2 18 9	9 17 1	4 „	-	A young and very industrious woman; husband in Inverness Asylum; children, 13, 8, and 6 years.
172	105	Widow Alexander M'Lennan, ditto -	34	4	65	8 13 -	1 16 9	10 9 9	6 „	-	Might be more diligent; children, 12, 10, 7, and 3½ years.
180	106	Roderick Maclean - - - ditto -	82	1	48½	6 8 7	- -	6 8 7	4 „	-	An old man; self and wife very frail; often sickly; live with son-in-law.
100	107	Widow Christy Mackenzie, Aultbea -	94	–	26	3 9 2	– 5 10	3 15 –	2 „ and 1 *s.*		Frequently bed-fast for weeks; daughter with her, and very attentive; other children might support her.
170	108	Mary Maclennan - - - ditto -	52	–	26	3 9 2	1 2	4 11 2	3 „ and 1 *s.*		Was disabled a few years ago by an accident to mail gig.
77	109	Widow Alexander Gunn, Drumchork -	45	2	52	6 18 4	1 3 6	8 1 10	4 „	-	A strong and able woman; children, 18 (dumb), 16, 13, and 11 years.
82	110	Alexander Mackenzie - - ditto -	62	–	26	3 9 2	- -	3 9 2	2 „		Lamed for life by an accident at Letterewe some years ago.
177	111	John Macbeth, and Wife - ditto -	75	1	39	5 3 9	4 14 5	9 18 3	4 „	-	An industrious but failed old man and wife; no family.
58	112	Mary Maclennan, - Badfern - -	80	–	33	4 7 -	4 12 8	8 19 8	3 „	-	Lives with sister; of weak intellect.
141	113	Roderick Maclennan, ditto - - -	58	1	25	3 4 7	22 17 7	26 2 2	3 „	-	Outlays for No. 113 were in Govan; Eye Infirmary, City Parish, Glasgow; and for house, bedstead, and leather, &c.; a most unmanageable man, and his wife not less so.
74	114	Widow Alexander Mackenzie, Laide -	86	–	6	– 16 9	– 8 6	1 5 3	- -		Died 17 July 1868; coffin and shroud supplied by parish.
138	115	Donald M'Kenzie, "Trapper," ditto -	38	6	104	13 16 9	3 7 1	17 3 10	8 stones		Disabled by a gunshot wound in the shoulder; children, 12½, 10, 8, 6, and 4 years.
192	116	Catherine Mackenzie - - - ditto -	43	-	13	1 14 7	- -	1 14 7	1 „		Sister of No. 115; somewhat silly, and very ill-tempered.
184	117	Catherine Mackenzie (orphan), ditto -	14	–	-	- -	1 6	1 6 –	-		Child of late Murdo M'Kenzie, Cabeg; being of age, off roll.
72	118	Donald Macleod - - - - Achgarve	80	1	36	4 16 3	8 17 6	13 13 9	- -		Died 18 March 1869; became almost demented before death.
235	119	Widow of Donald Macleod, ditto -	75	–	1	– 2 6	- -	2 6	2 stones	-	Widow, No. 118, a sickly person; attendance provided.
133	120	A. Mackenzie, for his Wife, Mellon Udrigil.	77	1	26	3 9 2	– 12 6	4 1 8	2 „		Wife blind and nearly deaf also; fishes occasionally.
96	121	Widow Kenneth Mackenzie - ditto -	39	2	52	6 18 4	1 – 8	7 19 –	4 „	-	An able but not very thrifty woman, with two children, 8 and 6 years old.
198	122	Widow Donald Macrae - - ditto -	39	2	39	5 3 9	6	5 9 9	3 „	-	A young able widow, with two children, 6 and 3 years old.
10	123	Annabel Gunn (lunatic) - - ditto -	42	–	20	2 12 4	5 17 1	8 9 5	2 „	-	Lives with sister, Janet, in new house at Laidie; quite harmless; attendance provided.
150	124	Alexander Mackenzie (orphan), Sand -	10	–	–	- -	2 12 -	2 12 -	1 *l.* yearly	-	Son of late Murdo M'Kenzie, Cabeg; lives with aunt; promises to be a good scholar.
220	125	Margaret Matheson - - - ditto -	73	–	–	- -	- -	-	1 stone -	-	May 1869, now admitted to out-door relief; house to be provided for her.
62	126	Widow Alexander Maciver, First Coast	40	2	–	- -	3 2 –	3 2	2 *l.* 10 *s.* yearly		A very industrious widow, supporting a sister-in-law; two children under age, 10 and 7 years.
176	127	Christy Mackenzie - - - ditto -	67	–	19½	2 11 10	4	2 15 10	1½ stone		Is a very thankful pauper even for the limited allowance; knits and cards.
24	128	Bell Matheson, Second Coast - -	83	–	26	3 9 2	- -	3 9 2	2 „	-	Hitherto strong for her age; failed very much lately.
11	129	Margaret Maciver (lunatic) - -	53	–	52	6 18 4	10 7 9	17 6 1	4 „	-	Under protection of her married sister, though forsaken by sister Kate; is a congenital idiot of a very low class; attendance provided.
223	130	Roderick Maciver, Slaggan - -	92	-	15	1 19 10	– 7 6	2 7 4	- -		Died March 1869.
218	131	Margaret Urquhart, Londu - -	21			- -	- -	-	- -		Died 2 October 1868; received little more than casual relief before she died; extras by medical order.
230	132	Widow James Bain, Isle Horistel -	80	–	8	– 9 –	- -	- 19 10	Poorhouse	-	Nearly bed-fast by asthma; children near her; are poor.
234	133	Isobel Sinclair, Letterewe - - -	43	–	–	- -		- -	2 stones	-	May 1869, admitted to roll recently; a strong woman, of peculiar temperament.

List of Registered Poor Chargeable to the Parish in the course of the Year ended 14th May 1869, and the Amount Expended on Account of each Case during the Year—*continued*.

Number of Folio in Register.	Number on Roll.	NAME AND RESIDENCE.	Present Age.	Number of Dependants.	Number of Stones of Meal.	Value of Meal Allowances paid per Pay Roll during the Year.	Additional Relief or Expenditure in each Case during the Year.	Total Cost to Parish of each Case during the Year.	Value of Meal Meal Allowance, as fixed 2nd April 1869.	NOTES.
		GAIRLOCH POOR IN OTHER PARISHES.			Cash Payment.	£. s. d.	£. s. d.	£. s. d.		
50	134	Elizabeth Macrae, New Rattray - -	51	–	–	5 4 –	1 10 –	6 14 –	10 *s.* - -	A weak-minded, passionate woman.
51	135	Margaret Fraser, St. Cuthbert's, Edinburgh.	73	–	–	6 10 –	2 – 2	8 10 2	10 *s.* - -	Chronic rheumatism; now quite unable to work; sent to poorhouse for safety.
45	136	Widow Mackintosh, Stornoway - -	78	–	–	3 – –	2 15 10	5 15 10	5 *s.* - -	Is bed-fast for two years; lives with daughter.
56	137	George Maclean, Elgin - - -	61	3	–	8 10 –	1 1 4	9 11 4	14 *s.* - -	Disabled from working by a stroke of paralysis; three motherless children, under age.
94	138	John Morrison (orphan), Wick - -	15	–	–	- -	- -	- -	- -	Orphans of late John Morrison, miller, Strath; one of age, the other nearly so.
95	139	Peter Morrison (ditto) - ditto - -	13¾	–	–	- -	- -	- -	2 *s.* - -	
130	140	Mary Macpherson, Applecross - -	69	–	–	9 15 –	- -	9 15 –	5 *s.* - -	An old maid from Port Henderson; can work but little; two years' aliment paid.
131	141	Margaret Mackenzie, Killearnan - -	35	–	–	2 8 –	1 – –	3 8 –	5 *s.* - -	A somewhat silly and generally sickly woman, living with her sister.
126	142	Margaret Mackenzie - Inverness -	67	–	–	2 12 –	- -	2 12 –	4 *s.* - -	A decrepit old maid, from Londie; will not willingly come to parish.
164	143	Sarah Fraser - - - - - ditto -	–	–	–	2 12 –	– 4 –	2 16 –	4 *s.* - -	Was hurt by the machinery of a threshing mill a few years ago.
203	144	Widow Murdo Mackenzie ditto	41	2	–	3 18 –	– 19 6	4 17 6	6 *s.* - -	The widow of Murdo Mackenzie, from Strath; not very thrifty; three children, 13, 11, and 9 years.
229	145	Murdo Maclean - - - - ditto -	48	3	–	- -	- -	- -	- -	Removed from Openham some two years ago; thought to be consumptive; account not rendered.
233	146	Roderick Mackenzie - - ditto -	–	3	–	- -	- -	- -	- -	From Sand Udrigal; wife practised imposition upon Inspector of Inverness. Struck off roll when not found a proper object of relief.
238	147	Murdo Macrae - - - - ditto -	–	3	–	1 8 –	- -	1 8 –	- -	Imprisoned for theft and assault; wife and children chargeable during his confinement. Struck off roll since.
162	148	William Mackenzie (orphan), Resolis -	5½	–	–	3 18 –	- -	3 18 –	6 *s.* - -	Child of Murdo Mackenzie, Cabeg; in charge of his aunt.
122	149	Donald Macrae, Fodderty - - -	70	3	4 st. meal	- -	1 9 2	1 9 2	4 *s.* - -	Late gamekeeper in Kinlochewe; removed to Cromarty in May 1869; history of family not good.
143	150	Mary Campbell, Dingwall - - -	41	–	–	1 10 –	- -	1 10 –	3 *s.* - -	A spinster, with a scrofulous hand; knits stockings.

236	152	Kate Urquhart, " Black, - ditto -																her.
20	153	Widow Mackenzie, late Lochbroom, Inverness.	69	–	–	6	–	–	–	15	–	6	15	–	-	-	-	Continues her wanderings, though certified to be unfit for removal in a cab while in Inverness.
121	154	Farquhar Matheson, Cromarty - -	78	1	–	-		-	-		-	-		-	5 *s.*	-	-	Became chargeable again in October last.
119	155	Widow Ken. Maclean, Urray - -	43	2	–	6	16	3	–	3	4	6	19	7	10 *s.*	-	-	Late of Turnag; removed voluntarily to Urray, in December 1868.
237	156	Margaret Mackenzie, Kinloss - -	21	1	–	5	6	1	–	7	9	5	13	10	Poor-house	-		From Port Henderson; has an illegitimate child; came to poor-house in May 1869.
		LUNATICS IN ASYLUM:																
31	157	Hector Mackenzie, Inverness District -	46	–	–	29	–	–	-		-	29	–	–	-	-	-	A single man, who it is thought might be kept in parish.
36	158	George Mackenzie - - ditto - -	56	–	–	29	–	–	-		-	29	–	–	-	-	-	Married; no improvement in his mental condition.
42	159	Catherine Mackenzie - ditto - -	53	–	–	29	–	–	-		-	29	–	–	-	-	-	Married; has periodical lucid intervals.
48	160	Roderick Maclennan - ditto - -	55	–	–	29	–	–	-		-	29	–	–	32 *l.* yearly	-		Single; might be kept in parish.
73	161	John Maclennan - - - ditto - -	51	–	–	29	–	–	-		-	29	–	–	-	-	-	Single; quite uproarious still; employed feeding pigs.
166	162	Alexander Maciver - - ditto - -	46	–	–	29	–	–	1	14	6	30	14	6	-	-	-	Refuses food for days together.
226	163	Ann Bain - - - - - ditto - -	42	–	–	13	3	10	10	13	3	23	17	1	-	-	-	Married; suicidal tendency continues.
		PAUPERS DEAD, OR OFF ROLL, BUT FOR WHOM ACCOUNTS WERE DUE AT TIME OF REMOVAL FROM ROLL:																
		Margaret Mackay, Ormiscaig - -	–	–	–	-		-	–	8	–	–	8	–	-	-	-	Paid for deathbed expenses.
		Widow Rod. Macley, Dingwall - -	–	–	–	1	–	–	–	19	4	1	19	4	-	-	-	Aliment and funeral expenses.
		Widow Allen Mackenzie, Islay - -	–	–	–	-		-	–	12	2	–	12	2	-	-	-	School fees for children.
		Lexy Maclean, Ardnamurchan - -	–	–	–	3	6	–	-		-	3	6	–	-	-	-	Advances to pauper having an illegitimate child.
		Mary Maclean, Poorhouse, Portree -	–	–	–	2	17	8	-		-	2	17	8	-	-	-	Cost in poorhouse from Martinmas 1867 till February 1868.
		Kenneth Fraser, Sheildag - - -	–	–	–	-		-	–	7	9	–	7	9	-	-	-	Cost of coffin.
		Alexander Campell, Strath - -	–	–	–	-		-	–	7	9	–	7	9	-	-	-	Ditto.
		Isabella Mackenzie ditto - - -	–	–	–	-		-	–	7	9	–	7	9	-	-	-	Ditto.
		Margaret Mackenzie, late Culonich -	–	–	–	-		-	–	14	–	–	14	–	-	-	-	A disputed item for house repair, settled by arbitration.
		TOTAL COST for year - - -	–	95	–	694	9	4	237	12	8	932	2	2				

Note.—The Total Cost of Registered Poor in the foregoing List will differ from the same item in the appended Abstract; the value of Clothing, &c. charged for last year, but in part given out this year, being included in the List; and three quarters only of Lunatics' yearly board in Asylum are included in said Abstract of Accounts.

ABSTRACT of CHARGE and DISCHARGE of the ACCOUNTS of the Inspector of Poor of *Gairloch*, for the Year ended 14 May 1869.

	CHARGE.	Ledger Pages.	£. s. d.	£. s. d.
I.	To Balance in Caledonain Bank, Dingwall, at 14th May 1868	–	–	332 11 –
II.	To Cash from Collector of poor rates	–	–	1,061 3 1½
III.	To Cash from various sources:—			
	1. Repayment of advances to paupers of of other parishes, with interest	26	26 4 8	
	2. Overcharge rebated by Inverness District Asylum for board of patients	26	1 6 6	
	3. Payments by vaccination defaulters	26	– 15 –	
	4. Medical Government grant	26	22 – –	
	5. Interest:			
	a. On Dingwall Bank account to 30th June 1868	–	– 7 1	
	b. ditto - Gairloch - to ditto	–	2 5 5	
	c. By a ratepayer	–	– 11 4	
				53 10 –

	DISCHARGE.	Ledger Pages.	£. s. d.	£. s. d.
	By Balance of Account at 14th May 1868, due to Inspector	–	–	37 12 8
I.	By Registered Poor, viz:—			
	1. Meal and extra allowances	44, 45	525 8 –	
	2. Lunatics in private houses	116	23 9 –	
	3. Lunatics in Inverness District Asylum, three quarters' Board	138	199 11 7	
	4. Attendance on poor, &c. &c.	170	34 17 5½	
	5. Funeral expenses	251	3 3 3	
	6. Clothing, shoes, &c.	260	22 1 –½	
	7. Education	280	8 10 3	
	8. House-building and repairs	329	41 3 –½	
	9. Poor in other parishes	211	85 12 7	
	10. Pre-payments for poor in other parishes	335	12 15 –	
	11. Vaccination expenses	349	6 9 –	
II.	By Casual Poor	101		963 – 2½
III.	By Medical Relief	270	–	7 6 7
IV.	By Management, viz.:—	392–4	–	60 13 4
	1. Interest on accounts due to other parishes		1 5 2	
	2. Exchanges on bank drafts		– 10 7	
	3. Commissions on Post Office money orders with remittances	–	– 1 6	
	4. Stationery, copying book, &c.	–	– 16 9	
	5. Miscellaneous, including audit of accounts	–	5 19 7	
	6. Accommodation for meetings of board, &c., for three years	–	10 15 2	
	7. County, &c., taxes on board's house	–	– 14 1	
	8. Printing assessment notices	–	– 11 3	
	9. Receipt stamps and cheques	–	– 8 –	
	10. Postage stamps	–	2 10	
	11. Collector of poor rates' salary, year to date	–	20 – –	
	12. Inspector of poor - ditto - ditto	–	40 – –	
				83 12 1
V.	Poor of other Parishes:			
	1. Lochbroom	396	15 6 –½	
	2. Contin	395	5 16 7	
	3. Killearnan	397	1 14 8½	
				22 17 4
VI.	Balance in Bank at 14th May 1869:			
	1. In Caledonian Bank, Gairloch	–	152 19 6	
	2. Ditto - No. 1, Dingwall	–	9 1 2	
	3. Ditto - Inverness	–	69 – –	
	4. In Inspector's hands	–	41 1 3	
				272 1 11

	CHARGE.	£. s. d.	£. s. d.
I.	To Balance in Collector's hands at 14th May 1868	- -	3 16 9
II.	„ Arrears at 14th May 1868:		
	1. Of assessment laid on prior to 14th May 1867, as per separate Lists, including that revised as "good" and "doubtful" -	250 - 8	
	2. Of assessment laid on in October 1867 -	140 10 4	390 11 -
III.	„ Assessment laid on in October 1868:		
	1. On an ownership rental of 7,548 *l.* 19 *s.* 6 *d.* at 1 *s.* 6 *d.* per 1 *l.* - - - - -	566 2 7½	
	2. On an occupancy rental of 7,546 *l.* 11 *s.* 5 *d.*, at 1 *s.* 6 *d.* per 1 *l.* - - - - -	565 18 5	1,132 1 -½
IV.	„ "Bad" Arrears become collectable - -	- -	3 7 5
	Amount of Charge - - - £.		1,529 16 2½

	DISCHARGE.	£. s. d.	£. s. d.
I.	By Paid to Inspector of Poor - - - - - -	- -	1,061 3 1½
II.	„ Arrears at 14th May 1869:		
	1. Of assessments laid on prior to 14th May 1868, per separate Lists - - - - - -	271 19 6½	
	2. Of assessment laid on in October 1868, as per Assessment Roll, pages 66, 67 - - -	196 13 6½	468 13 1
	Sum of Discharge equal to Charge - - - £.		1,529 16 2½

Note.—The assessment was laid on this year, under a deduction of 10 per cent. from the valued rental of all lands, fishings, shootings, &c.; and 20 per cent. from the rents of all house property, which, with the legally exempt rent of the established manse and other rents exempted by special minute of the Board, reduces the rent of the parish to the annual values above stated.

ABSTRACT of Charge and Discharge of Registration, &c. Account for *Gairloch*, for the year ended 14th May 1869.

	CHARGE.	£. s. d.	£ s. d.
I.	To Balance of last Account, including sum in No. 2 Bank Account and interest - - - - -	46 0 1	
II.	„ Arrears reckoned "good" and "doubtful" at revisal, less 3 *s.* 5 *d.* oversummed on page 2 of last year's List - - - - - - -	20 12 11	
III.	„ Bad Debt become collectable - - - -	- 5 1	
	Amount of Charge - - - £.		66 18 1

	DISCHARGE.	£. s. d.	£. s. d.
I.	By Paid salaries of registrars, one year to 31st December 1868 - - - - - - - - -	25 - -	
II.	„ Paid salary of collector of rates to 31st December 1868 - - - - - - - - -	3 - -	
III.	„ Cash in Caledonian Bank, No. 2, Dingwall, including Interest - - - - - - - - -	15 17 7	
IV.	„ Balance in Collector's hands - - - - -	3 8 11	
V.	„ Outstanding arrears, as per separate Lists - -	19 11 7	
	Sum of Discharge equal to Charge - - - £.		66 18 1

I have examined the preceding accounts of the Inspector and Collector of the Parochial Board of Gairloch, and find them correctly stated and vouched.

(signed) *David Ross.*

Caledonian Bank, Dingwall, 28 August 1869.

Appendix, No. 16.

The Parochial Board of *Gairloch*, in Account with the Caledonian Banking Company, for Year ended 14 May 1869.

DINGWALL BRANCH, No. 1 Account.

1868:	Dr.	£.	s.	d.	1868:	Cr.	£.	s.	d.
19 May -	To Cash - -	350	–	–	15 May -	By Balance - -	332	11	–
10 June -	Ditto - -	39	1	–					
24 „ -	Ditto - -	2	17	8	10 June	„ Cash - -	100	–	–
30 „ -	Ditto - -	8	5	6					
6 July -	Ditto - -	3	5	–	3 „ -	„ Interest - -	–	7	1
6 „ -	Ditto - -	9	16	6					
8 „ -	Ditto - -	3	12	8					
10 August	Ditto - -	3	18	6	25 Sept.	„ Cash - -	5	5	–
24 „ -	Ditto - -	28	15	–					
27 „ -	Ditto - -	2	15	5	21 Oct. -	„ Ditto - -	120	–	–
27 „ -	Ditto - -	–	12	2					
9 Sept. -	Ditto - -	39	1	–	5 May -	„ Ditto - -	50	–	–
22 „ -	Ditto - -	2	2	2					
2 Nov. -	Ditto - -	2	11	–					
2 „ -	Ditto - -	3	8	6					
30 „ -	Ditto - -	3	6	9					
14 Dec. -	Ditto - -	7	4	6					
14 „ -	Ditto - -	5	10	4					
26 „ -	Ditto - -	3	3	–					
30 „ -	Ditto - -	3	15	1					
1869:									
16 Jan. -	Ditto - -	1	9	2					
20 „ -	Ditto - -	3	3	8					
30 „ -	Ditto - -	5	18	6					
10 Feb. -	Ditto - -	2	6	8					
16 „ -	Ditto - -	7	12	5					
16 „ -	Ditto - -	3	9	9					
20 „ -	Ditto - -	2	18	6					
3 April -	Ditto - -	4	5	–					
21 „ -	Ditto - -	1	14	4					
21 „ -	Ditto - -	20	–	–					
5 May -	Ditto - -	7	10	–					
10 „ -	Ditto - -	4	–	6					
10 „ -	Ditto - -	3	8	6					
10 „ -	Ditto - -	2	–	–					
10 „ -	Ditto - -	4	18	–					
10 „ -	Ditto - -	1	4	7					
14 „ -	By Balance - -	9	1	2					
	£.	608	3	1		£.	608	3	1

INVERNESS OFFICE.

1869:	Dr.	£.	s.	d.	1869:	Cr.	£.	s.	d.
24 March	To Cash - -	56	–	–	17 March	By Cash - -	125	–	–
14 May -	By Balance -	69	–	–					
	£.	125	–	–		£.	125	–	–

GAIRLOCH OFFICE.

1868:	Dr.	£.	s.	d.	1868:	Cr.	£.	s.	d.
15 May -	To Balance - -	3	17	1	19 May -	By Cash - -	350	–	–
22 „ -	To Cash - -	6	18	10	23 „ -	Ditto - -	23	13	6
10 June -	Ditto - -	7	8	–	23 June	Ditto - -	16	18	4
10 „ -	Ditto - -	3	18	–	30 „ -	Ditto (Interest) -	2	5	5
10 „ -	Ditto - -	100	–	–	11 Sept.	Ditto - -	10	–	–
4 July -	Ditto - -	3	14	1	14 Nov.	Ditto - -	36	14	–
4 „ -	Ditto - -	9	6	2	17 „ -	Ditto - -	63	9	6
3 August	Ditto - -	50	–	–	26 „ -	Ditto - -	16	9	11
12 „ -	Ditto - -	4	10	–	28 „ -	Ditto - -	55	–	–
12 „ -	Ditto - -	3	12	8	10 Dec. -	Ditto - -	112	–	–
1 Oct. -	Ditto - -	120	–	–	28 „ -	Ditto - -	455	6	6
15 „ -	Ditto - -	20	–	–	29 „ -	Ditto - -	16	17	6

GAIRLOCH OFFICE—*continued.* Appendix, No. 16.

1868:	Dr.	£.	s.	d.	1869:	Cr.	£.	s.	d.
21 Oct -	To Cash - -	3	6	6	9 Jan. -	By Cash - -	126	14	6
2 Nov. -	Ditto - -	3	15	3					
9 „ -	Ditto - -	71	7	6	5 May -	Ditto - -	8	6	10
11 Dec. -	Ditto - -	12	17	11					
16 „ -	Ditto - -	30	6	8					
30 „ -	Ditto - -	53	4	11					
1869:									
9 Jan. -	Ditto - -	8	3	3					
9 „ -	Ditto - -	5	1	6					
9 „ -	Ditto - -	6	16	–					
16 „ -	Ditto - -	142	4	9					
30 „ -	Ditto - -	5	12	3					
8 Feb. -	Ditto - -	5	7	–					
10 „ -	Ditto - -	5	9	2					
27 „ -	Ditto - -	20	–	–					
13 March	Ditto - -	125	–	–					
5 May -	Ditto - -	50	–	–					
6 „ -	Ditto - -	6	–	–					
10 „ -	Ditto - -	21	–	–					
11 „ -	Ditto - -	85	–	–					
11 „ -	Ditto - -	113	–	–					
12 „ -	Ditto - -	29	3	4					
14 „ -	Ditto - -	4	5	8					
1868:									
30 March	To understated -	1	–	–					
14 May -	By Balance " -	152	19	6					
	£.	1,293	16	–		£.	1,293	16	–

LIST of CASUAL POOR chargeable to the Parish in the course of the Year ended 14 May 1869.

No.	Name and Residence.	Age.	Dependants.	Stones of Meal.	Value of Meal.
					£. s. d.
1	Hector Maclean, Melvaig - - - -	75	–	4	– 11 –
2	Widow Ann Mackenzie, Sand, Gairloch -	52	2	1	– 2 9
3	Widow James Bain, Isle, Horistel - -	80	–	2	– 4 11½
4	John Maclean, Sand - - - - -	79	–	1	– 2 5¾
5	Margaret Maclean, Sand - - - -	69	–	1	– 2 5¾
6	Margaret Morrison, Sand - - - -	66	–	1	– 2 5¾
7	Donald Maciver, Tinafilin - - - -	50	–	1	– 2 6
8	Norman Maciver, Tinafilin - - - -	87	–	Poor-house.	—
9	Margaret Urquhart, Londubh - - -	21	–	Cash	– 6 –
10	Widow Duncan Urquhart, Londubh - -	42	3	–	—
11	Catherine Mackenzie, Strath - - - -	64	–	6	– 16 6

All of whom, Nos. 2 and 6 excepted, are included in the foregoing List of Registered Poor.

Appendix, No. 16.

List of Lunatic and Fatuous Poor chargeable during the Year.

Registered Number.	Number in preceding List.	Name and Residence.	Age.	Amount Expended on each Case.
				£. s. d.
30	25	1. Isobel Macmillan, Port-na-heil - - -	33	8 – 5
18	41	2. Kate Mackenzie, Sand, Gairloch - -	43	5 7 –
84	93	3. Elizabeth Mackenzie, Balnaluip - - -	38	16 10 10
10	123	4. Annabel Gunn, Mellon Udrigil - - -	42	8 9 5
11	129	5. Margaret Maciver, Second Coast - -	53	17 6 1
31	156	6. Hector Mackenzie, Inverness District Asylum	46	29 – –
35	157	7. George Mackenzie - - ditto - - -	56	29 – –
42	158	8. Catherine Mackenzie - ditto - - -	53	29 – –
48	159	9. Roderick Maclennan - ditto - - -	55	29 – –
73	160	10. John Maclennan - - - ditto - - -	51	29 – –
166	161	11. Alexander Maciver - - ditto - - -	46	30 14 6
226	162	12. Ann Bain - - - - - - ditto - - -	42	23 17 1
		Total - - - £.		255 5 7

List of Paupers who have Died or Ceased to be Relieved during the Year ended 11 May 1869.

(Four Orders for Poorhouse, not accepted, are not included in this List.)

Number.	Name and Residence.	Date and Cause of Removal from Roll.
1	Margaret Macdonald, Rock - - -	10 April 1869, died.
2	Widow Barbara Mackenzie, South Erradale	Removed, being temporary.
3	William Mackenzie, Openham - -	18 May 1868, died.
4	Ann Macdonald, Strath - - -	9 April 1869, died.
5	Widow Duncan Macpherson, Sand -	25 May 1868, died.
6	Widow John Maciver, Sand - - -	12 March 1869, died.
7	Widow Isobel Mackenzie, Sand - -	16 March 1869, died.
8	Catherine Fraser, Melvaig - - -	3 January 1869, died.
9	Murdo Mackenzie, Melvaig - - -	22 August 1868, died.
10	Mary Mackenzie, Ormiscaig - - -	Being of age.
11	Widow Alexander Mackenzie, Laide -	17 July 1868, died.
12	Catherine Mackenzie, Laide - - -	15 May 1868, being of age.
13	Donald Macleod, Achgarve - - -	18 March 1869, died.
14	Roderick Macleod, Slaggan - - -	18 March 1869, died.
15	Murdo Maclean, Inverness - - -	Recovered from sickness.
16	Roderick Mackenzie, Inverness - -	Being found to be an impostor.
17	Murdo Macrae, Inverness - - -	February 1869, liberated from prison—left place.
18	Donald Urquhart, "Roy," Kilmorack -	June 1868, recovered from sickness.
19	Kate Urquhart, "Black," Kilmorack -	26 April 1869, poorhouse relief refused.
20	Margaret Urquhart, Londu - - -	Died 2nd October 1868.
21	Widow Mackenzie, late Lochbroom -	Wanders from place to place.

List of Paupers chargeable to other Parishes, residing in, and paid by, the Parish of *Gairloch*, during the Year ended 14 May 1869.

Number.	Name and Residence.	
1	Widow Ken. Cameron, Poolewe - -	Chargeable to Lochbroom parish.
2	Christy Maciver, Drumchork - -	Ditto - - ditto - ditto.
3	Kate Ross, Poolewe - - - -	Ditto - Contin parish.
4	Widow Mackenzie, Sheildag - -	Ditto - Killearnan parish.

Population of Parish in 1861 - - - - - 5,449
Proportion of Paupers to Population - - - 2·991

Number of Poor on Roll or Register.

Year.	Relieved During the Year 1868–69.				Died, or Ceased to Receive Relief.		On Roll at 14 May 1869.	Dependants of Ditto.	Increase of Registered Poor at 14 May 1869.
	Males.	Females.	Total.	Dependants of Ditto.	Registered Poor.	Dependants of Ditto.			
1867–68 -	52	110	162	93	25	13	137	80	—
1868–69 -	51	112	163	95	22	16	141	79	4

Average Cost of Paupers.

	Weekly.	Yearly.
	£. s. d.	£. s. d.
Average cost of each registered pauper, exclusive of lunatics in asylum, during the year ended 14th May 1869 - - - - - - - - - - - -	– 1 9	4 12 6
Ditto (including cost of lunatics, management, and medical attendance) - - - - - - - - -	– 2 6½	6 11 2½
Ditto - - lunatics in asylum - - - - -	– 10 11½	28 10 1
Ditto - - lunatics in parish - - - - -	– 4 3½	11 2 9
Ditto - - resident ordinary paupers - - -	– 1 10	4 16 –
Ditto - - non-resident - ditto - - - - -	– 1 9½	4 12 –

Rates of Assessments for each Year from 1859–60 to 1868–69, both inclusive.

Year.	Poor Rate.	Registration Rate.	Together.	Increase.	Decrease.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1859-60 - - -	– 1 –	- -	– 1 –	- -	– – 4
1860-61 - - -	– 1 –	- -	– 1 –	—	—
1861-62 - - -	– 1 –	– – 1	– 1 1	– – 1	—
1862-63 - - -	– 1 3	- -	– 1 3	– – 2	—
1863-64 - - -	– 1 1½	– – 1	– 1 2½	- -	– – –½
1864-65 - - -	– 1 1	– – 1	– 1 2	- -	– – –½
1865-66 - - -	– 1 1	– – 1	– 1 2	—	—
1866-67 - - -	– 1 –	– – 1	– 1 1	- -	– – 1
1867-68 - - -	– 1 2	- -	– 1 2	– – 1	—
1868-69 - - -	– 1 6	- -	– 1 6	– – 4	—
				– – 8	– – 6
Deduct Decrease - - - - - - -				– – 6	
Increase in Ten Years - - - - -				– – 2	

Appendix, No. 17.

Appendix, No. 17.

PAPER alluded to by Mr. *Miller* in his Evidence before the Committee in 1869.

RETURN of PAUPERS belonging to the Parish of *Kilmallie*, who resided in *Glasgow* and other Parishes in the South, for Six Years and upwards prior to the date of Chargeability, without having acquired a Settlement, and who were therefore made Chargeable to *Kilmallie* as the Parish of their Birth, from January 1864 to January 1869.

YEAR.	MALES.	FEMALES.	TOTAL.
1864 - - -	4	5	9
1865 - - -	3	9	12
1866 - - -	5	8	13
1867 - .	3	5	8
1868 - - -	4	6	10
	19	33	52

N.B.—This number is exclusive of Dependants.

Jas. Miller, Inspector of Poor.

RETURN of PAUPERS made Chargeable by *Kilmallie* to other Parishes, as the Parish of Birth, from January 1864 to January 1869.

YEAR.	MALES.	FEMALES.	TOTAL.
1864 - - -	1	2	3
1865 - - -	4	6	10
1866 - - -	3	4	7
1867 - - -	2	2	4
1868 - - -	1	2	3
	11	16	27

N.B.—Of this number 24 belonged to Highland parishes, and only three to parishes in the South.

Jas. Miller, Inspector of Poor.

Appendix, No. 18.

PAPER handed in by Mr. *Walker*.

COMPARATIVE VIEW of EXPENDITURE (TOTAL and MANAGEMENT) from 1846 to 1869.

EXPENDITURE in Unassessed Parishes, and in Assessed Parishes, exclusive of Buildings.

UNASSESSED.	Total Expenditure.	Expenditure on Management.	ASSESSED.	Total Expenditure.	Expenditure on Management.
	£.	£.		£.	£.
- - - - -	6,422	302	1846 - - - -	288,810	17,153
- - - - -	12,962	1,093	1858 - - - -	609,672	65,214
ne per Cent. of above periods - - -	101·21	261·58	Increase per Cent. of above two periods - - -	111·09	280·19
- - - - -	12,960	1,035	1859 - - - - -	628,155	66,132
- - - - -	19,234	1,869	1869 - - - -	801,950	93,775
se per Cent. of above periods - - -	48·41	80·57	Increase per Cent. of above two periods - - -	27·66	41·79

I N D E X

TO THE

REPORT

FROM THE

SELECT COMMITTEE

ON

POOR LAW (SCOTLAND).

Ordered, by The House of Commons, *to be Printed*,
18 *July* 1870.

INDEX.

ANALYSIS OF INDEX.

ALPHABETICAL and CLASSIFIED LIST of the PRINCIPAL HEADINGS in the following INDEX, with the Pages at which they will be found.

PAGE

ABLE-BODIED POOR:
1. *Question of a Legal or Discretionary Power in Parochial Boards in Scotland to relieve the Able-bodied* - - - 463
2. *Law and Practice in England and Ireland as to the Relief of the Able-bodied* - 463
Vagrancy - - - - - - - - - 517

Accounts - - - - - - - - - 464
Audit of Accounts - - - - - - 468
Publication of Accounts - - - - - 504

APPEALS:
1. *Application for Relief* - - - - 465
2. *Amount of Relief* - - - - - 465
Board of Supervision, 3 - - - - - 473

Area of Chargeability - - - - - - 466
Combination of Parishes - - - - - 477
National Rate - - - - - - - 497
Settlement - - - - - - - - 510

ASSESSMENT:
1. *Approval of the present System of Assessment on Rental* - - - - - 466
2. *Question of the Abolition of Deductions* - 466
3. *Explanations and Suggestions on the Subject of Classification; Jurisdiction of the Board of Supervision in the Matter* - 467
4. *Want of Uniformity as to the Dates of Assessment* - - - - - 467
5. *Question of Exemptions* - - - 467
6. *Practice as to Assessment in England* - 467

Aberdeenshire - - - - - - - - 463
Area of Chargeability - - - - - 466
Collection of Poor Rate - - - - - 477
Combination of Parishes - - - - - 477
Edinburgh - - - - - - - - 479
Glasgow - - - - - - - - - 483
Lodgers - - - - - - - - - 491
New Deer (Aberdeen) - - - - - 498
Old Machar - - - - - - - - 498
Railways - - - - - - - - 504
Valuation - - - - - - - - 520
Voluntary Assessment - - - - - 520

AUDIT OF ACCOUNTS:
1. *Suggestions for a Compulsory Audit of the Accounts of Parochial Boards* - - 468
2. *Cost incurred in respect of Audit in* 1869 - 468
3. *System and Cost of Audit in England* - 468

Blind, and Deaf and Dumb, Poor - - - - 472

BOARD OF SUPERVISION:
1. *As to the Constitution of the Board* -
2. *As to the Jurisdiction and Operation of the Board; Approval generally of the Control exercised* - - - - -
3. *Question of enlarged Jurisdiction in Cases of Settlement* - - - - -
4. *Arbitration by the Secretary of the Board* -
5. *Notice of Meetings* - - - -
6. *Attendance of Members* - - - -

Appeals, 2 - - - - - - - -
Assessment, 3 - - - - - - - -
Combination of Parishes - - - - -
Inspection (Board of Supervision) - - -
Inspectors (Local Boards) - - - - -
Litigation - - - - - - - -
Lunatics - - - - - - - - -
Medical Officers - - - - - - -
Out-door Relief - - - - - - -
Parochial Boards - - - - - - -
Poorhouses - - - - - - - -
Proselytism - - - - - - - -
Roman Catholics - - - - - - -

Bourtie (Aberdeen) - - - - - - - 4

Children Boarding-out System - - - - - 4
Desertion of Children - - - - - 4
Illegitimate Children - - - - - 4
Roman Catholics - - - - - - 5

Claim to Relief - - - - - - - 4
Able-bodied Poor - - - - - - 4
Appeals, 1 - - - - - - - 4
Parochial Boards, 3 - - - - - 5

Collection of Poor Rate - - - - - - 4

Combination of Parishes - - - - - - 4
Area of Chargeability - - - - - 4
Edinburgh, 4 - - - - - - - 4
Glasgow - - - - - - - - 4

Dumbarton - - - - - - - - 4

EDINBURGH:
1. *Canongate Parish* - - - - - 4
2. *City Parish* - - - - - - 4
3. *St. Cuthbert's Parish* - - - - 4
4. *Question of Amalgamation of the three Parishes* - - - - - - 4

Combination of Parishes - - - - - 4
Lanark Orphanage - - - - - - 4
Poorhouses, 7 - - - - - - 5

Exemptions from Poor Rate - - - - - 4
Feu Duties - - - - - - - 4

NDITURE: PAGE

1. Great Increase of Expenditure on the Poor, and Causes thereof - - - - 481
2. Effect of an Extension of the Area of Rating and Chargeability - - - 481
3. Proposed Appeal against excessive Relief 482
4. Relative Cost in England and Scotland - 482
5. Returns and Statistics containing various Details - - - - - - 482

Able-bodied Poor - - - - - - - 463
Accounts - - - - - - - - 464
Audit of Accounts - - - - - - - 468
Benholme - - - - - - - - 474
Consolidated Fund - - - - - - - 477
Dumbarton - - - - - - - - 478
Edinburgh - - - - - - - - 479
Fetteresso - - - - - - - - 482
Garvock - - - - - - - - - 483
Illegitimate Children - - - - - - 485
Kincardineshire - - - - - - - 489
Lunatics - - - - - - - - 493
Medical Relief - - - - - - - 496
National Rate - - - - - - - 497
New Deer - - - - - - - - 498
Old Machar - - - - - - - - 498
Poorhouses - - - - - - - - 502
Registration - - - - - - - - 504
Vagrants - - - - - - - - 517
Voluntary Assessment - - - - - - 520

resso (Kincardine) - - - - - - - 482

row - - - - - - - - - 483
Combination of Parishes - - - - - 477
Govan Parish - - - - - - - 483

GITIMATE CHILDREN:

1. Large Amount of Illegitimacy under the Poor Law - - - - - 485
2. Suggestions for facilitating Proceedings against the Fathers - - - - 485
3. More stringent Course desirable as regards the Mothers - - - - - 486
4. Proposed Removal of the Children from their Mothers' Influence - - - 486

Marriages - - - - - - - - - 495

ction (Board of Supervision) - - - - 486

ctors (Parochial Boards) - - - - 486

nd - - - - - - - - - - 487
Lunatics, 9 - - - - - - - - 495

Poor (Scotland) - - - - - - - 487
Dumbarton - - - - - - - - 478
Removal of Paupers - - - - - - 504
Roman Catholics - - - - - - - 506

ardineshire - - - - - - - - 489

ation - - - - - - - - - 491

ATICS:

1. Increase in the Number of Lunatics - 493
2. Accommodation in Asylums, and Supervision exercised - - - - - 493
3. Suggestions for the Transfer of harmless or fatuous Patients from Asylums to Poorhouses; Economy thereby - - - 493
4. Boarded-out Patients; improved Arrangements required - - - - - - 494
5. Sheriffs' Orders for Committal to Asylums 494
6. Inspection by Sheriffs - - - - - 494
7. Question of the Expense being borne by the State - - - - - - 494
8. Question of an Amalgamation of the Lunacy Board with the Board of Supervision, or of a Transfer of Pauper Lunatics to the latter Board - - - - - 494
9. England and Ireland - - - - 495

PAGE

Management - - - - - - - - - 495
Board of Supervision - - - - - 473
Combination of Parishes - - - - - 477
Expenditure - - - - - - - 481
Parochial Boards - - - - - - 500
Poorhouses - - - - - - - 502
Settlement - - - - - - - 510

Medical Officers - - - - - - - 496

Medical Relief - - - - - - - 496
Ireland - - - - - - - - 487
Medical Officers - - - - - - 496

New Deer (Aberdeen) - - - - - - 498

Old Machar - - - - - - - - 498

OUT-DOOR RELIEF:

1. Scotland - - - - - - - 499
2. England and Ireland - - - - 499

Able-bodied Poor - - - - - - 463
Accounts - - - - - - - 464
Claim to Relief - - - - - - 475
Edinburgh - - - - - - - 479
Ireland - - - - - - - - 487
Lunatics, 4 - - - - - - - 494
Poorhouses - - - - - - - 502
Shetland - - - - - - - - 512
Skye - - - - - - - - - 513

PAROCHIAL BOARDS:

1. Present Constitution of Parochial Boards 500
2. Suggestions for an Amended Constitution 500
3. Proposed Enlargement of the Powers of the Boards - - - - - - 500

Able-bodied Poor - - - - - - 463
Accounts - - - - - - - 464
Board of Supervision - - - - - 473
Boards of Guardians (England) - - - 474
Claim to Relief - - - - - - 475
Edinburgh - - - - - - - 479
Fetteresso - - - - - - - 482
Glasgow - - - - - - - - 483
Govan - - - - - - - - 483
Inspectors - - - - - - - 486
Ireland - - - - - - - - 487
Mandates - - - - - - - - 495
Out-door Relief - - - - - - 499
Poorhouses - - - - - - - 502
Vagrancy - - - - - - - 517

Pauperism - - - - - - - - - 500
Able-bodied Poor - - - - - - 463
Illegitimate Children - - - - - 485
Lunatics - - - - - - - - 493
Out-door Relief - - - - - - 499
Poorhouses - - - - - - - 502
Vagrancy - - - - - - - 517
Voluntary Assessment - - - - - 520

POORHOUSES:

1. Action of the Board of Supervision relative to the Provision of Poorhouses - - 502
2. Extent, Character, and Cost of the Poorhouse Accommodation - - - - 502
3. Evidence in Approval of the Poorhouse System, and in favour of an increased Application of the Poorhouse Test - 502
4. Means of Classification - - - - 503
5. Average Cost in Poorhouses - - - 503
6. Effect of Poorhouses as regards Expenditure - - - - - - - - 503
7. Restrictions desirable with respect to Paupers leaving Poorhouses - - - 503
8. Forms used in Management - - - 503
9. Other Details generally - - - 503

Poorhouses—continued. PAGE

Able-bodied Poor - 463
Accounts - 464
Aged Couples - 464
Athol and Breadalbane Combination Poorhouse - 468
Chisholm, James - 475
Dumbarton - 478
Edinburgh - 479
Fetteresso - 482
Governors of Poorhouses - 484
Illegitimate Children - 485
Ireland - 487
Kincardineshire - 489
Lodging Houses - 491
Lunatics - 493
Out-door Relief - 499
Roman Catholics, 3 - 507
Shetland - 512
Skye - 513
Vagrancy - 517
Workhouses (England) - 525

Removal of Paupers - 504
Ireland - 487
Irish Poor (Scotland) - 487
Irremovability - 487
Settlement - 510

Roman Catholics:

1. *Roman Catholic Population in Scotland* - 506
2. *Boarding-out and Religious Training of Roman Catholic Pauper Children* - 506
3. *Religious Instruction in Poorhouses* - 507
4. *Suggestions for an Amended Administration with reference to the Question of Religion* 507

Airlie, Helen - 464
Board of Supervision, 1 - 473
Dalkeith - 470
Eastwood - 479
Lanark Orphanage - 490
M'Laughlin, Margaret - 495
Monaghan, Elizabeth - 497
Proselytism - 503
Scoonie - 508

St. Cuthbert's (Edinburgh):

1. *Pauperism and Expenditure in different Years* - 507
2. *Question of Amalgamation with the other Parishes of Edinburgh* - 508
3. *Use of Mandates by the Parochial Board* 508
4. *Boarding-out of Children* - 508
5. *Other Details generally* - 508

Wood, Dr. - 525

Settlement:

1. *As to the present Operation of the Law, and the Hardships experienced* -
2. *As to the Abolition or Modification of the Law; detailed Suggestions hereon* -
3. *Litigation* -
4. *Question of referring Disputes to the Decision of the Board of Supervision* -
5. *England* -

Area of Chargeability -
Combination of Parishes -
Edinburgh, 4 -
Glasgow -
Ireland -
Removal of Poor -

Shetland -

Skye -

Vagrancy:

1. *Amount and Cost of Vagrancy in Scotland* -
2. *Ayrshire* -
3. *Haddingtonshire* -
4. *Berwickshire* -
5. *Perthshire* -
6. *Want of a New Vagrancy Law; Suggestions hereon* -
7. *Poorhouse Test* -
8. *Police Supervision and Control* -
9. *Children of Vagrants* -
10. *Suggestions relative to Relief to the Able-bodied* -
11. *Vagrancy in Essex, and Mode of dealing with it* -
12. *Other Details and Suggestions generally* -

Assessment -
Expenditure -

Voluntary Assessment -
Begging -
Bourtie -
Condition of the Poor -
Garvock -
Meldrum -
New Deer -
Old Machar—Relatives of Paupers -

I N D E X.

[*N.B.*—In this Index the *Figures* following the Names of the Witnesses refer to the Questions in the Evidence; and those following *App.* to the Pages in the Appendix.]

A.

ABERDEENSHIRE. Circumstance of there being no deductions from the county assessments in Aberdeenshire, no complaint having arisen, save from the railway companies, *Cochran* 1446——Much larger proportionate increase of pauperism and of expenditure in the assessed than in the unassessed parishes of Aberdeenshire, *Greig* 2214-2219.

Statement showing, for each parish in the county, the population, valuation, number of paupers, and expenditure for relief and management in 1844 and 1867-68, *App.* 347, 348.

ABLE-BODIED POOR:

1. *Question of a Legal or Discretionary Power in Parochial Boards in Scotland to relieve the Able-bodied.*
2. *Law and Practice in England and Ireland as to the Relief of the Able-bodied.*

1. *Question of a Legal or Discretionary Power in Parochial Boards in Scotland to relieve the Able-bodied:*

Advantage of a discretion in parochial boards to relieve the able-bodied in times of distress, *Tevendale* 1707, 1708——Objection to any legal right to relief in the able-bodied, *ib.* 1709.

Strong disapproval of residential able-bodied relief in Scotland, or of discretionary power in local boards on the subject, *Young* 2442-2444.

Examination in support of the claim of the able-bodied to relief, when destitute through inability to obtain employment; suggestion hereon for empowering the parochial board to relieve the able-bodied, and to set them to work of some kind, *Moir* 2466-2485. 2491 *et seq.* 2562, 2563——Dissatisfaction in Glasgow in regard to the able-bodied poor not being relieved out of the poor-rates in times of distress, *ib.* 2466, 2467. 2557-2560——Opinion that parochial boards should have a discretionary power of relieving the able-bodied in times of commercial distress, *Millar* 2736-2743. 2781, 2782.

Approval of a discretionary power in parochial boards, subject to a check in the Board of Supervision, to relieve the able-bodied in occasional and special cases, *Smollett* 3063-3067. 3073——Practice now adopted as to relieving able-bodied poor under exceptional circumstances, *ib.* 3068-3073.

Concurrence in the views of Mr. Smollett as to the expediency of a discretionary power in parochial boards to relieve the able-bodied in time of emergency, and under certain restrictions, *Risk* 3263-3266——Control should be exercised in the matter by the Home Secretary, rather than by the Board of Supervision, *ib.* 3264-3266.

Evidence favourable to an assimilation of the law in Scotland to that in England as regards relief to the able-bodied, *Barclay* 4499 *et seq.* 4561-4563. 4580-4586.

Conclusion in favour of some power of relaxing the rigid rule against the relief of the able-bodied poor, stringent safeguards being at the same time essential; suggestions as to the limitations desirable, *Walker* 5752-5758——Practice as to the relief of the able-bodied in times of emergency, between 1845 and 1859, in which latter year it was decided that the parochial boards could not grant such relief; approval of a return to the system then in operation, *ib.* 5754-5759.

2. *Law and Practice in England and Ireland as to the Relief of the Able-bodied:*

Regulations and restrictions by the Poor Law Board as to the administration of out-door relief to the able-bodied; several orders issued on the subject, *Lumley* 417-430. 447. 464-469——Facilities for the workhouse test being applied to the able-bodied, &c., in

Report, 1870—*continued.*

ABLE-BODIED POOR—continued.

2. *Law and Practice in England and Ireland, &c.*—continued.

in Ireland, and for the restriction of out-door relief, the condition of England being very different in this respect, *Lumley* 539, 540.

State of the law in England as to the relief of the able-bodied; power given to the Poor Law Board to issue orders on the subject, *Lambert* 4963——Issue by the Poor Law Board of two classes of orders for regulating the practice in the matter of out-door and in-door relief respectively; prohibition of relief to the able-bodied save within certain exceptions, *ib.* 4964–4968——Important distinction between Ireland and England as to the law and practice in regard to out-door relief; very stringent restrictions in Ireland against relief to the able-bodied, save in the workhouses, *ib.* 4969–4976——Exceptional power of the guardians in Ireland to grant temporary out-door relief to able-bodied persons and their families ejected from their holdings, *ib.* 5070, 5071——Suggestion that it be required of all parochial boards to publish annually an abstract of their accounts, *Walker* 5802, 5803.——*See* also *Vagrancy.*

Accounts. Utter absence of uniformity in the matter of parochial books and accounts previously to 1855; that is, as regards out-door relief, *Peterkin* 6000——Introduction in 1855, in consequence of witness's representations as visiting officer, of the regulation system of books; valuable uniformity thereby secured, *ib.* 6000–6008.

Particulars relative to the several books, eight in number, comprised in the regulation system; importance of the checks thus afforded to the inspecting officer of the Board of Supervision as to the administration of out-door relief, *Peterkin* 6001–6006——Necessity of constant check in order to prevent neglect on the part of some local inspectors in the keeping of the books, *ib.* 6009–6011.

Explanation as to there being no regulation system of poorhouse books, witness having proposed a form of books, but the expense to the parishes having led to the non-adoption of his suggestions, *Peterkin* 6012–6018.

See also *Audit of Accounts.* *Publication of Accounts.*

Act of 1845. Opinion that it would not now be possible to do away with a poor law in Scotland, but that the present law should be largely amended, *Scott* 676. 688–692. 705. 928 *et seq.*——Examination in approval of the passing of the Act of 1845, though it may not have improved the condition of the poor, and has caused greatly increased expenditure; necessity of the Act on account of the unrelieved destitution in many places under the voluntary system, *Cochran* 1274–1300——Effect of the Act in increasing the number of non-deserving poor, *Tevendale* 1491–1493.

See also *the Headings generally throughout the Index.*

Aged Couples. Hardship in the separation of old married couples in the poorhouse; suggestions for their association, *Moir* 2485–2490. 2561——Hardship involved in the practice of separation, *Barclay* 4623.

Airlie, Helen. Details relative to the case of Helen Airlie, whose father was a Roman Catholic, whilst she was treated as a Protestant in Govan poorhouse from 1859 to 1867; proselytism involved in this case, *Tracy* 3514–3580.

Alison, Dr. Circumstance of Dr. Alison of Edinburgh having been very averse to the law of settlement, *Rigg* 57.

Allison, James. (Analysis of his Evidence.)—Long official experience of witness in Canongate parish, Edinburgh, 4115——Peculiarly poor and degraded character of the population of the parish, there being a great number of small houses, 4116–4122——Information relative to the valuation or rental of the parish, and the large portion of the parish unassessable as being Crown property, 4122–4135——Great increase in the assessment upon the passing of the Act of 1845; 4136.

Application made by the parish to be amalgamated with the City and St. Cuthbert's parishes, the Board of Supervision cordially recommending the application, but the latter parish refusing to consent; evidence in support of such amalgamation, 4136 *et seq.*——High rates in the Canongate parish as compared with St. Cuthbert's or the City parish; further large increase in the former case if a new poorhouse be built, 4139. 4166. 4180, 4181——Burden on the Canongate parish in respect of a refuge for tramps, and an asylum for those of degraded habits, 4142–4144. 4224–4227.

Great difficulty in collecting the assessment from the small occupiers in the parish; improvement if the owners paid instead of the occupants when the property is below a certain value, 4145–4163——Great increase in the cost per head of paupers in 1869 as compared with 1844; 4164, 4165. 4245——Expediency of the parish being at once absorbed between the City and St. Cuthbert's; very small increase of the rates of the latter parishes by such arrangement, 4166–4181.

Relative percentage of pauperism to population in the three parishes in question, 4182–4184——Large number of Irish poor in Canongate parish, the practice being to relieve them, without removal, 4185–4187——Conclusion as to workhouses having been a neces-

sary

Report, 1870—*continued.*

Allison, James. (Analysis of his Evidence)—*continued.*

sary consequence of the law of 1845; 4188. 4207——Average of 4*s.* 7¾*d.* per head as the cost in poorhouses, the average cost of out-door relief being only 1*s.* 6*d.*; effect of this heavy cost of in-door relief in preventing a proper utilisation of the poorhouses, 4188–4190. 4219, 4220.

Proposition for limiting and equalising the cost of in-door relief over the country by a supplement from the Consolidated Fund, or by an assessment under the income tax schedules; benefits expected therefrom by an extended use of the poorhouses, 4191–4221 ——Much larger cost of in-door than out-door relief in the Canongate parish, 4215–4218 ——Data for the calculation that the average out-door relief in Scotland is about 1*s.* 6*d.* per head, 4219, 4220. 4241–4244——Obstacle to a strict application of the poorhouse test in witness's parish, 4222, 4223.

Beneficial effect of the boarding-out of children by the parish, 4228, 4229——Satisfaction given to the Roman Catholics by the placing of some children in the Lanark Orphanage, 4230–4233——Difficulties and expense in respect of settlement cases in the parish, 4234–4240——Several causes of pauperism, dissipation and drink being the most fertile cause, 4246——Suggestion for facilitating marriage without the expense of proclamation of the banns, this tending to encourage cohabitation, 4246–4257.

Recommended modification of the law of arrestment of wages, as causing litigation and pauperism, 4257–4267——Suggestion for bringing in voluntary associations to the aid of parochial boards in the relief of the poor, and in keeping them off the rates, 4268–4271 ——Opinion that the inspectors are not too independent of the local boards, 4272, 4273 ——Want of an efficient audit as a check upon inspectors' account; instance of this in the Canongate parish, 4274–4286.

Conclusions favourable to the abolition of residential settlement; large saving of management expenses if there were only a birth settlement, 4287–4307——Suggestion as to a small number of very highly rated parishes being relieved out of a means and substance fund, 4289. 4307.

Allowances to Poor. See *Out-door Relief.*

Annual Value. See *Assessment. Valuation.*

APPEALS:

1. *Application for Relief.*
2. *Amount of Relief.*

1. *Application for Relief:*

Opinion that the jurisdiction of the sheriff, in matter of claims to relief, might be abolished without any detriment, *Scott* 943——Mischievous operation of the facility of obtaining relief by application to the sheriff; expediency of discretion in the local board in the matter, *Bissett* 1094. 1097–1102——Non-objection to the power of appeal to the sheriff when applicants are refused relief by the inspectors, *Tevendale* 1582–1585. 1723——Approval of the Board of Supervision, rather than the sheriff, as the court for deciding appeals in cases of refusal of relief, *Smollett* 2943, 2944. 2962–2975. 2980, 2981.

Grounds for suggesting that the power of appeal of the pauper to the sheriff should be taken away, *Risk* 3269–3272——Very injurious effect of the action of the sheriff in Shetland; advantage if the refusal of relief rested with the parochial boards, *Hay* 4329–4334 ——Explanation relative to, and approval of, the practice in Perthshire as to applications to the sheriff when relief is refused by the inspectors; expense of appeals by the parishes adverted to hereon, *Barclay* 4558–4569. 4587 *et seq.*

Conclusion favourable to the jurisdiction of the sheriff as to the question of legal right to relief, *Walker* 5228. 5232, 5233——Improvement if the granting of an interim order by the sheriff were made conditional upon the pauper presenting to him the certificate of the reasons of refusal stated by the inspector, *ib.* 5228–5230——Expediency of some amendment of the practice of appeal to the sheriff against the refusal of relief, *ib.* 5623–5625.

2. *Amount of Relief:*

Very few appeals from the parochial boards as to the amount of relief, *Tevendale* 1712 ——Grounds for recommending that paupers have an appeal to the sheriff relative to the amount and quality of the relief; numerous applications now made by paupers on this subject, *Tracy* 3485–3512——Opinion that the sheriff should decide the amount of relief as well as the question whether relief should be given at all, *Barclay* 4569–4571—— Expediency of the appeal from the Board of Supervision as to the amount of relief being withdrawn, *ib.* 4569.

Practical decision by the central board of all questions of adequate relief; that is subject to a right of appeal, which it is very important to retain, *Walker* 5221–5227.

See also *Board of Supervision*, 3.

Report, 1870—*continued.*

Appointment and Dismissal of Officers. See *Inspectors. Medical Officers.*

Arbitration (Settlement Cases). See *Board of Supervision,* 4.

AREA OF CHARGEABILITY:

Tendency of the Union Chargeability Act to increase the expenditure over the whole union; there are, however, several causes of increased expenditure, irrespectively of the Act, *Lumley* 584-593——Less parochial interest in the expenditure since the Act was passed, and the area of chargeability enlarged, *ib.* 587-592——Decided approval of union chargeability, *Scott* 692——Greater fairness under a system of union chargeability, though there might not be any decrease of expenditure on the whole; strict regulations necessary in such case for checking the expenditure, *ib.* 728-742.

Belief that any enlargement of the area of chargeability is inexpedient, as tending to lessen the parochial interest in the expenditure, *Cochran* 1372-1381——Objection to an extension of the area of chargeability to the county, *Tevendale* 1562-1565——Decided objection to an increase of the area of chargeability, as synonymous with increase of expenditure, *Sir J. G. Baird* 1831; *Greig* 2301, 2302.

Tendency to an increase of aggregate expenditure by equalising the rate throughout the country, *Sir J. G. Baird* 1937——Calculation that a rate of 1 *s.* 6 *d.* in the pound would be required for all Scotland, *ib.* 1937-1939——Objection to any increase of the area of settlement, or to a county administration, *Smollett* 2978.

Approval of a system of county rating, *Hay* 4426-4430; *Scott* 7431——Evidence in support of the conclusion that an extension of the area of chargeability would be a very great benefit, *Barclay* 4661-4678.

Ground for the conclusion that any large extension of the area of chargeability would lead to extravagance, *Walker* 5482-5487. 5533——Single instance of enlargement of the area; its failure, *ib.* 5484, 5485. 5519.

Memorandum prepared by a committee of the Commissioners of Supply for the county of Edinburgh respecting the proposal to change the area of management and settlement of the poor, and of rateability, *App.* 373-375——Several grounds adduced in support of objection to an extension of the area from parishes to counties, *ib.*

See also *Combination of Parishes. National Rate. Settlement.*

Arrestment of Wages. Recommended modification of the law of arrestment of wages, as causing litigation and pauperism, *Allison* 4257-4267.

ASSESSMENT:

1. *Approval of the present System of Assessment on Rental.*
2. *Question of the Abolition of Deductions.*
3. *Explanations and Suggestions on the Subject of Classification; Jurisdiction of the Board of Supervision in the Matter.*
4. *Want of Uniformity as to the Dates of Assessment.*
5. *Question of Exemptions.*
6. *Practice as to Assessment in England.*

1. *Approval of the present System of Assessment on Rental:*

Examination in support of the present incidence of the poor rate upon lands and heritages; approval of such incidence in preference to the former system of means and substance, *Cochran* 1382 *et seq.*——Argument that where heritage is rated every member of the community, including fundholders, pays in some shape or other, *ib.* 1415-1430——Objection to any change of the incidence of taxation, *Sir J. G. Baird* 1976.

Approval of the present system of rating, concurrently with an equitable classification, *Walker* 5534-5545——Examination upon the question whether owners are not now taxed inequitably, *ib.* 5535-5561.

2. *Question of the Abolition of Deductions:*

Great variety of practice as regards deductions, witness being now favourable to the abolition of all deductions, *Scott* 814-816——Concurrence in the view that all deductions from the gross rental should be abolished altogether, *Cochran* 1436-1446; *Sir J. G. Baird* 1976, 1977; *Greig* 2363, 2364——Opinion that deductions from the gross value should be abolished, a proper classification of lands and heritages being retained, *Tevendale* 1570-1572.

Disapproval of the abolition of deductions in mixed parishes, although in parishes purely urban, or purely agricultural, classification without deductions is all that is required, *Smollett* 2994-3015.

Opinion that it would be better to repeal the 37th section of the Act, and to make gross rental the basis of the rate, *Walker* 5404——Annoyance and expense arising out of the system of deductions, so that witness approves of their abolition, but only on condition that classification be made compulsory, *ib.* 5435.

3. *Explanations*

Report, 1870—*continued.*

ASSESSMENT—continued.

3. *Explanations and Suggestions on the Subject of Classification; Jurisdiction of the Board of Supervision in the Matter:*

Expediency of facilities for ensuring uniformity of classification, *Scott* 813——Grounds for the complaint that the Board of Supervision has neglected to exercise the power which it possesses for the prevention of inequalities in the matter of classification; advantage of enlarged powers in the Board on the subject, *ib.* 817–851. 854–878. 956–960.

Suggestions for an amended system of classification, *Sir J. G. Baird* 1977–1980——Opinion that classified assessment should be imperative, *Greig* 2362——Improvement if the Board of Supervision had power to secure uniformity in the matter of classification and deductions, *Smollett* 3016–3029.

Reference to the local objections to classification as arising from the occupant ratepayers and small owners, *Walker* 5398——Necessity of the local board adopting a scheme of classification before the Board of Supervision can approve, *ib.* 5400——Absence of jurisdiction in the Board of Supervision, unless the parochial board itself disturbs the classification, *ib.* 5400–5403. 5405.

Suggested power of interposition in the Board of Supervision, as a check upon inequitable classification, *Walker* 5404–5407——Expediency of all parishes being called upon to classify, though it should be open to any parish to apply to be exempt, *ib.* 5404. 5424, 5425——Inequality of a uniform classification for all parishes, *ib.* 5405——Conditions under which a classification might be revised, *ib.* 5407.

Adoption of classification chiefly in parishes which are partly rural and partly urban, *Walker* 5408, 5409——Information relative to the classification of property in different parishes, and the different rates paid by land, shops, railways, &c., *ib.* 5410–5421. 5433, 5434——Necessity of classification in the case of the twenty-two parishes which fell under Mr. Baxter's Act abolishing means and substance, *ib.* 5422, 5423——Instances of parishes which had classified having gone back to uniform rating, *ib.* 5426.

Probable discrepancy as to classification in different parishes where the circumstances are similar, *Walker* 5427–5430——Instances of the Board of Supervision necessarily approving of faulty classifications, *ib.* 5430——Occasional refusal by the board to accede to applications from parochial boards for a revised classification, *ib.* 5431, 5432.

Opinion that discretionary power should be given to the Board of Supervision to fix the proportions under a system of classification, *Walker* 5436–5438——Exceptional instances of parishes having acted upon classification which had not been approved by the board, *ib.* 5439, 5440——Adoption of classification in 176 parishes out of 887, *ib.* 5517——Expediency of compulsory classification in some parishes, *ib.* 5534——Facility given to individuals in any parish to object to a scheme of classification before it is sanctioned, *ib.* 5562–5564.

Classification of occupants approved by the Board of Supervision in the twenty-two parishes which fell under the operation of the Act 24 & 25 Vict. c. 37, *App.* 378–380.

4. *Want of Uniformity as to the Dates of Assessment:*

Anomaly and want of uniformity as to the dates from which the assessments are made by the parochial authorities; expediency of increased check by the central board, *Scott* 852–857.

5. *Question of Exemptions:*

Advantage if the working classes were exempted from the payment of poor rates, *Scott* 941——Defence of the exemption of bondholders from the poor rate, *Cochran* 1402–1410——Grounds for advocating the exemption from poor rates of the class immediately above the pauper class; suggestions as to the limit up to which exemption should apply, *Moir* 2466. 2526–2533. 2564–2589——Suggested removal of the exemption of feu duties, *Millar* 2793–2795. 2812–2819; *Smollett* 3142–3145.

Disapproval of any alteration of the incidence of taxation, or of any exemption of the lower class of ratepayers, *Smollett* 3035–3051——Large amount of property which escapes taxation under the present system of assessment, *ib.* 3060–3062——Grounds for recommending that bondholders on heritable property should pay their share of poor rate, *Risk* 3302–3308——Great difficulty in Shetland in collecting assessments from the small tenants; advantages to be derived from exempting all tenants under 10*l.* a year, *Hay* 4328. 4425, 4426. 4467–4484.

Suggestion that exemption from assessment should be limited to buildings used exclusively for public worship, *Walker* 5817–5820——Hardship involved in the exemption of Government buildings, *ib.* 5817–5819.

6. *Practice as to Assessment in England:*

Information as to the practice in levying the poor rate in England, and as to the owners being sometimes rated, when the tenements are of small value, though the occupier is in all cases liable, *Lumley* 360–390——Duty of the overseer in England to impose the rate, the guardians being concerned only with its administration, *ib.* 361, 362.

Report, 1870—*continued.*

ASSESSMENT—continued.

6. *Practice as to Assessment in England*—continued.

393. 400——Probable effect of a recent law in leading to the non-exemption of small occupations, as the occupiers are empowered to deduct the rate from the rent, *Lumley* 362–367.

Power of the parishes to rate the owner when the value is under 8*l.*, a deduction being allowed, *Lumley* 368–370. 372–386——Obligation upon the board of guardians to supply the overseers with estimates of the amount required for the poor, *ib.* 393, 394——Allocation of the gross amount required for any union among the several parishes according to their rateable value, *ib.* 394–399.

See also *Aberdeenshire. Area of Chargeability. Collection of Poor Rate. Combination of Parishes. Edinburgh. Glasgow. Lodgers. New Deer (Aberdeen). Old Machar. Railways. Valuation. Voluntary Assessment.*

Athol and Breadalbane Combination Poorhouse. Statistics as to the valuable effect of the Athol and Breadalbane poorhouse in decreasing the number of paupers, and the rate of assessment; returns hereon delivered in, *Walker* 5631. 5741–5749.

Return relative to the accommodation in the Athol, Weem, and Breadalbane combination poorhouse, the number of inmates at different periods, &c., *App.* 401.

Statistics in detail relative to the offer of the poorhouse, the number of persons who accepted such offer, the number who preferred the alternative of a small out-door allowance, and the operation generally of the poorhouse test, *App.* 402, 403.

AUDIT OF ACCOUNTS:

1. *Suggestions for a Compulsory Audit of the Accounts of the Parochial Boards.*
2. *Cost incurred in respect of Audit in* 1869.
3. *System and Cost of Audit in England.*

1. *Suggestions for a Compulsory Audit of the Accounts of Parochial Boards:*

Evidence in favour of the compulsory audit of the accounts of each parish, by an auditor appointed by the Board of Supervision, *Scott* 883–913. 1027——Want of an efficient audit as a check upon inspectors' account; instance of this in the Canongate parish, Edinburgh, *Allison* 4274–4286.

Advantage if there were a uniform system of audit of the accounts of parochial boards by means of professional auditors, *Walker* 5296——Expediency of Government paying towards the cost of an efficient and uniform audit, *ib.*

Grounds for the conclusion that an efficient audit should be made compulsory on all local boards, *Walker* 5780–5785——Contemplated appointment of the auditors by the Board of Supervision, the cost to be borne by Government; suggestion also that professional accountants be appointed as auditors, *ib.* 5781. 5785–5788. 5800, 5801.

Object of the audit to see that the entries in the accounts are under the proper heads, and that there is no illegal expenditure, *Walker* 5782. 5789, 5790——Doubt as to the necessity of an audit as regards the collectors' accounts, *ib.* 5791–5798——Disapproval of the audit or compulsory publication of accounts comprising expenditure on burial grounds, or other matters not actually coming under the poor law, *ib.* 5809–5816——Importance of an improved audit of inspectors' accounts, *Peterkin* 6137.

2. *Cost incurred in respect of Audit in* 1869:

Return showing for each parish and county in 1869 the cost in respect of auditors; total of 911 *l.* 10 *s.* 8 *d.* *App.*, 381–396. 399.

3. *System and Cost of Audit in England:*

Explanation of the duties of witness, who is a poor law inspector in England, as superintendent of the audit department of the Poor Law Board, *Lambert* 4915–4917——Appointment of the auditors in England by the Poor Law Board, since 1868, *ib.* 4918——Total of 46 auditors, their remuneration varying greatly, *ib.* 4919, 4920. 4937–4939——The total payments for auditors amount to 16,660 *l.*, *ib.* 4920.

Information relative to the functions of the auditors, and the course pursued in the investigation of the accounts of the boards of guardians; excellent effect of the audit in securing uniformity of accounts and in preventing illegal expenditure, *Lambert* 4921–4936——The salaries are paid out of the Consolidated Fund, *ib.* 4939.

Ayr Poorhouse, Large reduction effected in the cost of management of the Ayr poorhouse, *Peterkin* 6129.

Ayrshire. See *Vagrancy.*

Report, 1870—*continued.*

B.

Baird, Sir James Gardiner, Bart. (Analysis of his Evidence.)—Has had ten years' experience as chairman of the parochial board of St. Cuthbert's, Edinburgh, 1762–1764——Statement showing that since 1843 there has been a decrease in the number of paupers in the parish in reference to the population, 1765–1767——Expenditure of 24,988 *l.* on the poor of the parish in 1869 as compared with an expenditure of 15,150 *l.* in 1847, though the number of paupers was smaller in 1869 than 1847; 1768–1775.

Explanation of the causes of the large increase since 1847 in the cost of the out-door and in-door poor respectively; unduly small out-door allowances by the parish in former years, 1776–1787——Conclusion as to the out-door allowances being properly used, and not being spent in drink, 1788–1792——Information relative to the large increase in the number and cost of pauper lunatics of the parish since 1843; 1793–1809——Effect of the Lunacy Act in greatly increasing the number of ascertained cases of lunacy throughout the country, 1805. 1809.

Two-fold increase in the cost of management in St. Cuthbert's parish since 1847, owing chiefly to the necessity of higher salaries and a more efficient staff, 1810–1830——Decided objection to any extension of the area of chargeability, 1831——Grounds for objecting to the parish of St. Cuthbert being combined with the two other parishes of Edinburgh for purposes of settlement and assessment; hardship of any such combination to the former parish, 1832–1882.

Much lower amount of the poor rate in St. Cuthbert's than in Edinburgh parish or in Canongate parish; unfairness to St. Cuthbert's if the assessment were equalised, 1835–1848——Denial that it is unfair to the country parishes that industrial residence of five years or more in different parishes in Edinburgh does not confer a settlement, 1848–1861——Statement to the effect that there has been no strong expression of feeling in Edinburgh in favour of an amalgamation of the parishes for the purposes of settlement, or for poorhouse purposes; particulars hereon as to some public meetings on the subject, 1862–1880.

Inaccuracy of certain statements, that mandates had been used on the part of the St. Cuthbert's board at a meeting on the question of amalgamation with the other parishes; large majority against amalgamation, without the use of mandates, though these were used on the other side, 1882. 1887, 1888. 1903——Explanation and defence of the use of mandates by the St. Cuthbert's board, 1883–1922. 1924–1929——Possession by witness of 1,200 mandates which he can use as he pleases; charge of these upon the assessment, 1891–1902. 1924–1928.

Disapproval of any alteration of the law of settlement, which is now well understood, 1923. 1931–1933——Inaccuracy of a statement by Dr. Wood, that mandates had been used by the St. Cuthbert's board in order to increase the salary of the inspector, 1929——Comment upon the part taken by Dr. Wood, with reference to a certain pamphlet containing misrepresentations of witness's conduct as chairman of the board, 1929, 1930——Objection to the abolition of settlement, 1932——Less hardship in an industrial settlement than a birth settlement, 1932, 1933.

Transfer of burden from the country to the towns, if the latter were united as one parish, for purposes of settlement, 1934, 1935——Tendency to an increase of aggregate expenditure by equalising the rate throughout the country, 1937——Calculation that a rate of 1 *s.* 6 *d.* in the pound would be required for all Scotland, 1937–1939.

Thorough classification of the inmates in St. Cuthbert's poorhouse, 1940, 1941——Practice of boarding out the children in families, the system being attended with excellent results, 1942–1975——Payment of 2 *s.* 6 *d.* a week with each child, besides the cost of education; expense in the poorhouse adverted to hereon, 1945–1949. 1954–1956——Special arrangement for the inspection of the children, 1950–1953. 1966——Great difficulty in boarding out Roman Catholic children, these being now placed in the Orphanage at Lanark, 1958–1962——Good care taken of the children in the Lanark institution; objection that family influence is lost, 1959. 1973–1975.

Objection to any change of the incidence of taxation, 1976——Improvement, if all deductions from the gross rental were abolished, 1976, 1977——Suggestions for an amended system of classification, 1977–1980——Deduction of ten per cent. in St. Cuthbert's parish, the assessment being one shilling upon 9-10ths, 1978, 1979. 1981–1984.

Economy of the present constitution of the St. Cuthbert's board as compared with a representative board, 1985——Approval to some extent of the representative principle, though witness prefers the present board to one elected entirely on the representative system, 1985–1992——Doubt as to the satisfactory working of the representative board in the case of the barony parish, Glasgow, 1986, 1987. 1992.

Great efficiency of the Board of Supervision, 1993, 1994——Approval of an increase rather than a diminution of the powers of the central board, with reference to the local

Report, 1870—*continued.*

Baird, Sir James Gardiner, Bart. (Analysis of his Evidence)—*continued.*

boards, 1995-2001——Advantage of the position occupied by the Board of Supervision between the local board and the pauper for the protection of the latter, 1995, 1996. 2005-2013——Inconvenience and delay if disputed cases of settlement were referred to the Board of Supervision, 2002——Very little litigation in respect of settlement, so that the present mode of dealing with disputed cases need not be disturbed, 2003, 2004.

Approval of the right of the pauper in regard to legal proceedings against the parish, 2010-2013——Objection to an amalgamation of the Lunacy Board with the Board of Supervision, 2014, 2015——Inaccuracy of a statement by Dr. Wood that applications for relief in St. Cuthbert's parish are very loosely considered; investigation in each case by an assistant inspector, a medical certificate being always required, 2016.

Barclay, Dr. Hugh. (Analysis of his Evidence).—Is one of the sheriff's substitute for Perthshire; has had a very long experience of the poor-law system, 4487, 4488——Great difficulty as to the powers and jurisdiction of the sheriffs previously to the Act of 1845; very unsatisfactory and inadequate relief then given, 4489-4491——Excessive amount of begging before the Act of 1845; this was of a much more local character than the vagrancy which now prevails, and the beggars were mostly decrepid persons, 4491-4495.

Great increase of vagrancy under the Poor Law Act, large numbers of the vagrants being able-bodied men, 4492-4494——Difficulty of dealing with vagrancy unless under a system of able-bodied relief, there being no Vagrancy Act in Scotland, and no effectual mode of repressing the evil, 4495 *et seq.*——Explanation in connection with certain Returns relative to vagrancy in Perthshire, 4495. 4553-4555——Conclusion favourable to a law of able-bodied relief, as in England and Ireland; that is, with direct reference to vagrants, 4499 *et seq.*

Inadequacy of police regulations for sending vagrants out of any county, 4500——Great difficulty in proving that able-bodied vagrants are not in search of employment, and are not deserving of casual relief; conclusion that this is frequently the case, 4501-4503. 4517. 4534-4543——Objection to able-bodied vagrants having a right to demand relief, though it might be well to give a discretionary power to parochial boards in the matter; statement as to such power having at one time been considered to exist, 4503. 4527-4529.

Increase of population, depression of trade, and other causes, to which, rather than to the Poor Law, the increase of vagrancy is owing, 4504-4508. 4552-4556——Tendency of the Poor Law to break down the self-dependence of the peasantry, 4508, 4509——Undeserving character of the great mass of vagrants, much crime arising from this source, 4510-4513——Explanation that witness proposes that relief should only be given at the initial step of vagrancy, and that the labour test should be applied; belief that this would not encourage vagrancy, 4515-4551——Belief that in Perthshire the inspectors of the poor do not relieve large numbers of vagrants as casuals, 4557, 4558.

Explanation relative to, and approval of, the practice in Perthshire as to applications to the sheriff when relief is refused by the inspector; expense of appeals by the parishes adverted to hereon, 4558-4569. 4587 *et seq.*——Further evidence favourable to an assimilation of the law in Scotland to that in England as regards relief to the able-bodied, 4561-4563. 4580-4586——Objection in any case to the inspectors or the local boards being uncontrolled upon the question of giving relief; witness has, however, an excellent opinion of the inspectors in Perthshire, 4565-4579——Expediency of the appeal from the Board of Supervision as to the amount of relief being withdrawn, 4569——Opinion that the sheriff should decide the amount of relief, as well as the question whether relief should be given at all, 4569-4571.

Grounds for the conclusion that the liability of relations should be more extended, and that brothers and sisters should be liable for the cost of relief, 4612, 4613. 4630-4636——Statement to the effect that in many instances the poor-house test should not be applied, but out-door relief should be given, and the relations prosecuted for its repayment, 4623-4630.

Large increase in the number of illegitimate children thrown upon the Poor Law, 4637——Evidence as to the very injurious effect of the alteration of the law as to the procedure in actions by women against the fathers of their children; belief that since denial on oath has been made necessary, great perjury is committed as a means of avoiding the liability, 4637-4652. 4656——Statistics as to the amount of illegitimacy in Scotland; explanation hereon as to the practice of registration of births, 4653-4660.

Evidence in support of the conclusion that an extension of the area of chargeability would be a very great benefit, 4661-4678——Great saving of expense if the Board of Supervision were the final court in settlement cases, 4661, 4662——Importance of the compulsory combination of parishes in large towns for purposes of rating and management, 4663-4669——Exceptions taken to the view that an extension of the area of rating would lead to extravagance, 4670-4673. 4679-4687.

Statement in disapproval of the law by which residential settlement, gained in five years,

Report, 1870—*continued.*

Barclay, Dr. Hugh. (Analysis of his Evidence)—*continued.*

years, is lost in four years; expediency of a settlement once gained not being lost till another is acquired, 4687. 4695——Hardship upon parishes and upon the poor if birth settlement only were retained, 4689. 4693.

Second Examination.]—Testimony to the prompt and efficient discharge of its duties by the Board of Supervision, 4835——Grounds for the opinion that it would be a great improvement if the Lunacy Board were merged in the Board of Supervision, and if two medical members were added to the latter board, 4836 *et seq.* 4899–4906——Several important matters for which medical members on the Board of Supervision would be very advantageous, irrespectively of the care of lunatics, 4837–4864. 4902–4905.

Further approval of increased powers in the central board in the matter of settlement cases, &c., 4865–4868——Suggestions as to the procedure in bringing settlement cases before the board, so as to obviate expensive evidence and arguments, 4869–4882.

Excessive number of members on parochial boards in large parishes, 4882——Opinion favourable to the local boards being entirely elective; arrangements desirable also so as to secure that the ratepayers or occupiers are fairly represented in the election, 4882–4896——Consideration of the present regulations as to the elected members; exception taken to the rules laid down by the Board of Supervision on the subject, 4889–4898.

Explanation that witness contemplates all lunatics, as well as pauper lunatics, being under the same board with ordinary paupers, 4899–4901——Relief to the sheriffs if they were no longer charged with the duty of making orders for the committal of lunatics to asylums; instance in witness's case of the expense to which duty may give rise, 4907–4913.

Barony Parish. See *Glasgow.*

Begging. Excessive amount of begging before the Act of 1845; this was of a much more local character than the vagrancy which now prevails, and the beggars were mostly decrepid persons, *Barclay* 4491–4495.

Beith (*Ayr*). Explanation that the parish of Beith, in Ayrshire, was not one which fell under Mr. Baxter's Act, abolishing means and substance, *Walker* 5565.

Benholme (*Kincardine*). Statement showing that there has been for many years a continuous increase of pauperism and expenditure in the parish of Benholme, whilst there has been no increase of population, *Scott* 641–670. 722–727——Increased expenditure per head since 1860, owing to several causes, *ib.* 660–669——Due care taken in the parish not to give any relief unnecessarily, *ib.* 672–675.

Statement as to the obstacles to Benholme parish joining the Stonehaven combination, *Scott* 692–704. 718——Small proportion of the paupers in Johnshaven, in Benholme parish, contributed by the seafaring population, *ib.* 719–721. 774——Very high rates in Johnshaven, *ib.* 739——Injurious effect of the heavy rates in Johnshaven upon building operations, *ib.* 795, 796.

Particulars relative to the classification and the deductions in carrying out the assessment of Benholme parish, *Scott* 797–810——Large proportion of illegitimate births in the parish, *ib.* 1036, 1037.

Statement of the number of registered and casual poor, and of poor expenditure, in Benholme, for the ten years, 1859–60 to 1868–69, *App.* 333——Return of the number of births, legitimate and illegitimate, in each of the years 1855–68, *ib.* 334.

Birse (*Aberdeen*). Slight diminution of pauperism in Birse parish in the last ten years, the rate of assessment being almost stationary at 1 *s.* 3 *d.*, *Cochran* 1235, 1236. 1260——Statement as to the expenditure in Birse parish having increased whilst the pauperism has somewhat diminished; large increase in the rental, *ib.* 1260–1268.

Bisset, The Rev. James, D. D. (Analysis of his Evidence.)—Has been minister of the parish of Bourtie in Aberdeenshire since 1826, and is chairman of the parochial board, 1038–1041——Continuance in the parish of the old system of relieving the poor by voluntary assessment and by collections at church, the minister and elders being still the managing authority, 1041–1043——Purely agricultural character of the parish, the population being from 500 to 600, and the average number of paupers being about ten, 1044–1049. 1053, 1054.

Part taken by witness in connection with the relief of the poor in the adjoining parishes of Inverurie and Meldrum, 1044–1046——Great unwillingness of the people in Inverurie parish to adopt the Act of 1845; regret of the heritors that they ever came under the Act, 1048——Particulars relative to the practice in Bourtie parish as to the voluntary contributions by the heritors and by the tenants respectively, the system working admirably, 1050–1056. 1060–1074. 1169–1189——Existence of a bothy in the parish, without any mischievous results, 1058, 1059.

Information as to the mode of relieving the poor in Bourtie parish, and the cost, 1067–1070. 1138–1140——Satisfactory and contented state of the poor under the voluntary

Report, 1870—*continued.*

Bisset, The Rev. James, D. D. (Analysis of his Evidence.)—continued.

system, 1071, 1072. 1104–1108. 1133. 1190——Statement relative to the cost and management of the poor in the parish of Meldrum, which is under the Act of 1845; unsatisfactory result as compared with Bourtie parish, 1075–1085. 1104–1108——Total of about sixty paupers in Inverurie parish, the rates being about 1*s.* 1*d.* in the pound, 1086–1089.

Several orders conveyed by the Board of Supervision to Bourtie parish, but not enforced when it was shown that they were inapplicable, 1090–1096. 1124, 1125. 1141, 1142——Strong objection to the enlarged powers vested in the Board of Supervision over the parochial boards, in regard to the amount of relief, &c., 1094. 1102, 1103. 1110–1132——Effect of the Central Board in leading to a vast increase of expenditure, 1094–1118. 1163–1168——Mischievous operation of the facility of obtaining relief by application to the sheriff; expediency of discretion in the local board in the matter, 1094. 1097–1102——Unduly large number of members on parochial boards, 1103.

Obstacle to a return to the system as before, 1845; 1109. 1115——Importance of enlarged powers generally in the local boards, instead of their being in subjection to a central board; harmonious state of things before the new law adverted to hereon, 1110–1137. 1190——Doubt as to the large increase of illegitimacy being owing in any way to the operation of the Board of Supervision, 1128. 1132——Small payment for which medical attendance is secured for the paupers in Bourtie parish, 1143. 1151, 1152.

Grounds for the conclusion that the control of the Board of Supervision over the inspectors of the poor has a very bad effect, and is a fruitful cause of increased expenditure, 1144–1168——Payment of one half the voluntary assessment in some parishes by the tenants, 1191–1193——Doubt as to the expediency of abolishing the law of settlement, 1194–1196.

Black Isle Combination. Statement of the expenditure and number of poor in this combination in each year since 1846; also the rates of increase or decrease in population, expenditure, and poor during the period prior to the erection of the poorhouse, and during the subsequent period, *App.* 405.

Blackstock, Thomas. (Analysis of his Evidence.)—Is chairman of the Glasgow Branch of the British Blind Association, 2590–2593——Conclusion as to the advantage of educating poor blind children in the ordinary district schools up to the age of fifteen, instead of sending them to institutions; suggestions hereon, 2594–2633——Statistics as to the number of blind poor children in Glasgow and throughout Scotland, and as to the proportion educated in institutions; proposal for the instruction of all these in the ordinary schools, until they were sent to an industrial institution, 2605–2642——Particulars relative to the operation of the Glasgow Blind Asylum, 2607–2619. 2631–2642.

Contemplated industrial instruction of the blind poor between the age of fifteen and thirty, either in institutions or in poorhouses, 2637–2657——Difficulty in teaching remunerative trades to the blind; very few trades at which they can labour, 2653–2657. 2661–2665. 2684–2697——Information as to the number of poor persons employed industrially in institutions in Scotland in proportion to the entire number, 2658–2661——Expediency of some allowance being made by the parochial authorities for blind poor as compared with other poor; exception taken to the limited out-door relief given, as well as to the application of the poorhouse test, 2669–2693. 2696, 2697.

Blind, and Deaf and Dumb Poor. Facilities of boards of guardians in England for sending deaf and dumb, and blind children to institutions, no special institutions being provided for them out of the rates, *Lumley* 614–619——Practice in Old Machar parish of sending deaf and dumb, and blind children to institutions, *Cochran* 1359.

Conclusion as to the advantage of educating poor blind children in the ordinary district schools up to the age of fifteen, instead of sending them to institutions; suggestions hereon, *Blackstock* 2594–2633——Statistics as to the number of blind poor children in Glasgow and throughout Scotland, and as to the proportion educated in institutions; proposal for the instruction of all these in the ordinary schools until sent to an industrial institution, *ib.* 2605–2642——Particulars relative to the operation of the Glasgow Blind Asylum, *ib.* 2607–2619. 2631–2642.

Contemplated industrial instruction of the blind poor between the age of fifteen and thirty, either in institutions or in poorhouses, *Blackstock* 2637–2657——Difficulty in teaching remunerative trades to the blind; very few trades at which they can labour, *ib.* 2653–2657. 2661–2665. 2684–2697——Information as to the number of poor persons employed industrially in institutions in Scotland in proportion to the entire number, *ib.* 2658–2661.

Expediency of some allowance being made by the parochial authorities for blind poor, as compared with other poor; exception taken to the limited out-door relief given, as well as to the application of the poorhouse test, *Blackstock* 2669–2693. 2696, 2697.

Statistics of blind persons in Glasgow and neighbourhood visited by the Glasgow mission to the out-door blind, *App.* 351, 352.

Report, 1870—*continued.*

Board of Supervision:

1. *As to the Constitution of the Board.*
2. *As to the Jurisdiction and Operation of the Board; Approval generally of the Control exercised.*
3. *Questions of enlarged Jurisdiction in Cases of Settlement.*
4. *Arbitration by the Secretary of the Board.*
5. *Notice of Meetings.*
6. *Attendance of Members.*

1. *As to the Constitution of the Board:*

Opinion that it would only be fair if there were a Roman Catholic member of the board, *Rigg* 153, 154——Suggestion that the central board should embrace a medical member and a legal member, *Scott* 847. 948——Approval of restricting the number of members at the board, as by having paid members only, *Risk* 3276–3279——Several important matters for which medical members on the Board of Supervision would be very advantageous, *Barclay* 4837–4864. 4902–4905.

Great value attached to the unpaid members, although the attendance of the provosts of Edinburgh and Glasgow is not regular or frequent, *Walker* 5187–5193. 5210——Importance of the legal services rendered by the sheriffs of the counties of Perth, Ross, and Renfrew, as members of the board; advantage and economy as compared with the services of a legal assessor, *ib.* 5211–5216——Very large salary necessary to be given to a legal assessor, *ib.* 5211.

Objections to the addition of a medical member to the board; memorandum by witness on this subject, dated 20th December 1869, *Walker* 5244–5255. 5289, 5290——Reasons for medical officers on the Lunacy Board which do not apply in the case of the Board of Supervision, *ib.* 5245–5251. 5256——Further statement as to the great advantage of the sheriffs as members of the board, *ib.* 5566–5570.

2. *As to the Jurisdiction and Operation of the Board; Approval generally of the Control exercised:*

Evidence favourable generally to supervision and control of the parochial authorities by a central board, it being desirable to strengthen the Board of Supervision rather than to restrict its action and control, *Scott* 944–976——Conclusion as to the expediency of the local boards being controlled by the Board of Supervision, though the latter may have failed to secure uniformity, or to prevent increase of expenditure, *ib.* 950–975.

Strong objection to the enlarged powers vested in the Board of Supervision over the parochial boards in regard to the amount of relief, &c. *Bisset*, 1094. 1102, 1103. 1110–1132.

Approval generally of the working of the Board of Supervision, *Cochran* 1447——Decided approval of the operation of the Board of Supervision; necessity of a central check, *Tevendale* 1700–1714——Unexceptional management of the board, *ib.* 1700——Confusion in the local boards if there were not a central body to advise and control, *ib.* 1710, 1711.

Great efficiency of the Board of Supervision, *Sir J. G. Baird* 1993, 1994——Approval of an increase rather than a diminution of the powers of the central board with reference to the local boards, *ib.* 1995–2001——Advantage of the position occupied by the Board of Supervision between the local board and the pauper for the protection of the latter, *ib.* 1995, 1996. 2005–2013.

Decided approval of the working of the Board of Supervision, a central control over the local boards being very essential, *Smollett* 2928, 2929. 3138–3141; *Risk* 3267, 3268——Improved way in which the powers of the central board have been applied in recent years, *Hay* 4338–4340.

The board should be made much more a Board of Supervision than it now is, *Barclay* 4569. 4865——Testimony to the prompt and efficient charge of its duties by the Board of Supervision, *ib.* 4835——The board wants strengthening, *ib.* 4837. 4861–4864. 4902.

Belief as to the harmonious working of the board as at present constituted, *Walker* 5187. 5210——Opinion that it is very undesirable that the board should have initiatory powers, *ib.* 5379.

3. *Questions of enlarged Jurisdictions in Cases of Settlement:*

Important reduction in the cost of litigation if the Board of Supervision were empowered to decide disputed cases of settlement, *Scott* 1016. 1020–1026——Suggestions on the subject of the Board of Supervision being constituted a court of appeal in cases of disputed settlement; the necessary evidence could be supplied by the inspectors, *Tevendale* 1711. 1713–1720. 1724–1734——Inconvenience and delay if disputed cases of settlement were referred to the Board of Supervision, *Sir J. G. Baird* 2002——Suggestions for constituting the three sheriffs on the central board as a final court of appeal in settlement cases, *Greig* 2322–2331.

Suggestion that the sheriffs at the board, or some one legal member of the board, be

Report, 1870—*continued.*

Board of Supervision—continued.

3. *Questions of enlarged Jurisdictions in Cases of Settlement*—continued.

the court of appeal in settlement cases, *Smollett* 2930, 2931. 2941, 2942. 2945, 2946. 2955-2961. 3135——Advantage if one legal member of the board were made final arbiter in disputes about settlement, *Risk* 3273-3275——Great saving of expense if the Board of Supervision were the final court in settlement cases, *Barclay* 4661, 4662——Further approval of increased powers in the central board in the matter of settlement cases, &c., *ib.* 4865-4868——Suggestions as to the procedure in bringing settlement cases before the board, so as to obviate expensive evidence and arguments, *ib.* 4869-4882.

Grounds for strongly objecting to the board being made a court for deciding questions of settlement and questions of right to relief; considerable expense and delay in such case, *Walker* 5217-5227. 5241-5243—— Necessity of the board hearing evidence and legal arguments on each side, if it acted as a court, *ib.* 5218. 5241-5243.

Further objection to the Board of Supervision acting as a court in settlement cases; suggestion however for amending the present practice in these cases, and for their being taken in the first instance to the sheriff, with an appeal in special cases to the Court of Session, *Walker* 5343-5346. 5359-5362.

4. *Arbitration by the Secretary of the Board.*

Useful advice given by the board through its secretary, the arbitration of the board being often referred to, *Walker* 5217. 5242——Suggestion that the voluntary arbitration by the secretary of the board be made a statutory part of his duty, and that he be remunerated for it, *ib.* 5358.

5. *Notice of Meetings:*

Due notice given of the meetings to each member of the board, *Walker* 5194-5201—— Statement as to Mr. Smythe being, from his long connection with the board, well conversant with the business transacted at each meeting, *ib.* 5202-5209.

6. *Attendance of Members:*

Statistics of attendance of members of the Board at meetings from 30th August to 31st December 1845, and for each year from January 1846 to December 1869, inclusive, *App.* 364.

See also *Appeals*, 2. *Assessment*, 3. *Combination of Parishes*. *Inspection (Board of Supervision)*. *Inspectors (Local Boards)*. *Litigation*. *Lunatics*. *Medical Officers*. *Out-door Relief*. *Parochial Boards*. *Poorhouses*. *Proselytism*. *Roman Catholics*. *Uniformity*.

Boarding out of Pauper Children. See *Children.*

Boards of Guardians (England). Administration of relief in each parish or union in England by a board of guardians; particulars hereon as to the constitution and election of guardians, *Lumley* 342. 349-359——System of *ex officio* guardians in England, these being justices of the peace for the county in which the union is situated, *ib.* 351-354——Circumstances taken into consideration for apportioning the guardians amongst the parishes, so that the large parishes in unions may not be outvoted by the small parishes, *ib.* 356-359.

Frequent instances of clergymen being guardians, though they are not *ex officio* guardians, *Lumley* 605. 610-612——Varying qualifications for guardians in different parishes; necessity in every case of their being ratepayers to some extent or other, *ib.* 606-609. 613——Meeting of boards of guardians, weekly or fortnightly, *ib.* 620-622.

Bonhill (Dumbarton). Large increase in the population of Bonhill parish since the Poor Law Act of 1845 came into operation, *Smollett* 2846——Valuation of the parish under different heads, the parish being mainly an agricultural one, *ib.* 2847, 2848——Gradual increase since 1845 in the number of paupers, *ib.* 2849-2858——Particulars relative to the assessment of the parish, and the practice as to classification and deduction; large increase in the assessment since 1845, *ib.* 2859-2876.

Statement showing the expenditure of Bonhill parish, under different heads, in 1860 and 1869, as well as in 1845-46; large increase in respect of ordinary poor and of lunatics, &c., *Smollett* 2877-2894——Undue reluctance of the parochial board to apply the poorhouse test, *ib.* 2895-2898——Objectionable constitution of the parochial board of the parish; amendment suggested, *ib.* 2899-2913——Degree of supervision exercised in Bonhill parish by the travelling inspectors and visiting officer of the central board, *ib.* 3083-3091.

Very young children of witness's parish in the poorhouse, steps not having yet been taken for boarding any of them out, *Smollett* 3094-3100——Satisfactory medical relief in the parish, the medical officer getting from 75 *l.* to 80 *l.* a year, *ib.* 3101-3104.

Books. See *Accounts.*

Report, 1870—*continued.*

Bothies. Evidence of a bothy in the parish of Bourtie without any mischievous results, *Bisset*, 1058, 1059.

Bourtie (*Aberdeen*). Continuance in Bourtie parish of the old system of relieving the poor by voluntary assessment and by collections at church, the minister and elders being still the managing authority, *Bisset* 1041–1043——Purely agricultural character of the parish, the population being from 500 to 600, and the average number of paupers being about ten, *ib.* 1044. 1049. 1053, 1054——Particulars relative to the practice in the parish as to the voluntary contributions by the heriters and by the tenants, respectively, the system working admirably, *ib.* 1050-1056.1060-1074. 1169–1189.

Information as to the mode of relieving the poor in Bourtie parish, and the cost, *Bisset* 1067–1070. 1138–1140——Satisfactory and contented state of the poor under the voluntary system, *ib.* 1071, 1072. 1104–1108. 1133. 1190——Several orders conveyed by the Board of Supervision to Bourtie parish, but not enforced when it was shown that they were inapplicable, *ib.* 1090-1096. 1124, 1125 1141, 1142——Small payment for which medical attendance is secured for the paupers in the parish, *ib.* 1143. 1151, 1152.

Ill results in Bourtie parish, through there being no medical officer; nominal cost of medical relief in the parish, *Walker* 5303-5308.

C.

Campbeltown. Table showing the expenditure and number of poor of this parish for each year from 1846 to 1869, together with the rates of increase or decrease in population, expenditure, and poor during the period prior to the erection of the poorhouse, and during the period subsequent thereto, *App.* 405.

Canongate Parish. See *Edinburgh*, 1. 4.

Casual Poor. See *Vagrancy.*

Causes of Pauperism. Belief that since the Act of 1845 the objection to receiving relief has been fast wearing out, and that relatives no longer help, as they used, to keep their friends off the rates, *Scott* 671. 676. 683-687. 775-777——Reference to illegitimacy as a fruitful source of pauperism, *ib.* 1028——Improvidence and extravagance of the working classes, owing to which pauperism largely arises, *Risk* 3168. 3170-3186——Several causes of pauperism, dissipation and drink being the most fertile causes, *Allison* 4246.

Central Control. See *Board of Supervision.*

Children (*Boarding-out System*). Reduced number of children in the workhouses in England, as they are largely placed in separate workhouse schools or district schools, *Lumley* 568, 569——Recent practice in England of boarding out orphan children; doubt whether this system will answer, *ib.* 570–575.

Practice in Old Machar parish of boarding out children; approval of the practice, *Cochran* 1347–1358——Boarding out of the pauper children of witness's parish at an average of 2*s.* 6*d.* a week, *Tevendale* 1526–1528.

Practice of St. Cuthbert's parish as to boarding out the children in families, the system being attended with excellent results, *Sir J. G. Baird* 1942–1975——Payment of 2*s.* 6*d.* a week with each child, besides the cost of education; expense in the poorhouse adverted to hereon, *ib.* 1945-1949. 1954-1956——Special arrangement for the inspection of the children, *ib.* 1950–1953. 1966.

Explanation of the practice in the parish of New Deer (Aberdeen) as to the boarding out of children, *Greig* 2366-2371——Practice of Edinburgh City parish as to boarding out children, there being but few in the poorhouses, *Kemp* 3831–3833——Beneficial effect of the boarding out of children by the Canongate parish, *Allison* 4228, 4229.

Arrangement in Ireland for placing orphans and deserted children with families, whence at the age of ten they are brought back to the workhouses, if not previously taken into employment, *Lambert* 5127–5132. 5135–5139.

See also *Desertion of Children.* *Illegitimate Children.* *Roman Catholics.*

Chisholm, James. Illustration in the case of a pauper named James Chisholm of the great abuse through the facility of leaving and returning to the poorhouse, as in Edinburgh, *Kemp* 3884–3906.

Claim to Relief. Bounded duty of the local authority in any place in England to give the requisite relief to any applicant, *Lumley* 341——Discretion of the board of guardians as to giving relief, there being no appeal in the event of refusal, *ib.* 413–416. 427. 431, 432——Further statement as to guardians being bound to relieve destitute persons, though there is no positive legal obligation, *ib.* 623-631——Liability of that parish to find relief in which a destitute person is found whose settlement cannot be ascertained elsewhere, *ib.* 632.

Report, 1870—*continued.*

Claim to Relief—continued.

Equal right of destitute persons in Scotland to claim relief before the Act of 1845 as since the Act, save that the facilities are greater under the present law; approval of full jurisdiction in the Board of Supervision on this question, *Scott* 928–949——Approval of the right of the pauper in Scotland in regard to legal proceedings against the parish, *Sir J. G. Baird* 2010–2013.

Absence of power in any person to compel the local authorities in England or Ireland to relieve him, the responsibility of refusal resting with the relieving officer, who may be dismissed by the Poor Law Board for such refusal, *Lambert* 5040–5057.

Belief that many persons dealt with in Scotland as having a legal claim to relief would be treated in England and Ireland as able-bodied, *Walker* 5599.

See also *Able-bodied Poor.* *Appeals*, 1. *Parochial Boards*, 3.

Classification. See *Assessment*, 3.

Clothing, Sale of. Evidence showing that much abuse arises on account of paupers frequently leaving the Edinburgh City poorhouse and coming back again, whilst in many instances they return minus the clothes supplied to them, *Kemp* 3834 *et seq.* 3993 *et seq.* ——Conclusion as to the necessity of increased powers for punishing paupers who part with their clothes, *ib.* 3838 *et seq.* 3993 *et seq.* 4049.

Cochran, Francis James. (Analysis of his Evidence.)—Considerable experience of witness as to the relief of the poor and the operation of the poor law in the parish of Old Machar, Aberdeen, and of Birse, twenty-five miles from Aberdeen, 1198–1202——Voluntary system in operation in Old Machar parish previously to 1835, the first legal assessment having having been in that year, 1202, 1203——Large and increasing population of the parish, 1204–1208——Comparison of the increase of pauperism in the parish with the increase of population; much smaller increase in the former case, 1208, 1209. 1271. 1308–1310.

Information as to the rental of Old Machar and the rate of assessment at different periods; reduced assessment in 1869 as compared with 1849, the valuation, however, having nearly doubled, 1210–1216. 1225, 1226. 1301–1318 —— Increase of expenditure in 1869 as compared with 1859; large increase in the cost of lunatics adverted to hereon, 1217–1224. 1238–1245——Relative increase in the rental of all Scotland, and in the cost of the poor since 1859; very little difference between the two, 1227–1229. 1232–1235—— Somewhat higher rates of increase of pauperism than of population, 1231.

Slight diminution of pauperism in Birse parish in the last ten years, the rate of assessment being almost stationary at 1 *s.* 3 *d.*, 1235, 1236. 1260——Large poorhouse in Old Machar parish, there being also a very large number of out-door poor, 1237——Decreased cost of fatuous lunatics by placing them in poorhouses instead of asylums, 1238–1244 —— Doubt as to the advantage of placing lunatics under the Board of Supervision in lieu of the Lunacy Board, 1250–1255——Increase in the number of lunatics adverted to as more apparent than real, 1256–1259.

Statement as to the expenditure in Birse parish having increased whilst the pauperism has somewhat diminished; large increase in the rental, 1260–1268——Conclusion that there is no serious increase of pauperism throughout Scotland, 1265–1271——Object of the poor law to relieve pauperism rather than to diminish it, 1272, 1273——Examination in approval of the passing of the Act of 1845, though it may not have improved the condition of the poor, and has caused greatly increased expenditure; necessity of the Act on account of the unrelieved destitution in many places under the voluntary system, 1274–1300.

Statement showing the necessity for legal assessment in Old Machar parish before the Act of 1845; approval of the operation of the Act in the parish, 1291–1300 ——Average of 3 *s.* 7¾ *d.* per head per week as the total cost in Old Machar poorhouse, the out-door average being about 8 *l.* a year, 1319–1326——Approval in country parishes of assisting out-door poor by paying their rent; objection in town parishes, 1327–1330.

Satisfactory constitution of parochial boards in country parishes; approval of the right of proprietors up to a rental of 20 *l.* a year to set at the board, 1331. 1334–1338 —— Unduly large number of members of parochial boards of town parishes, 1331–1333 ——Opinion that parochial boards should have full power, without appeal, to deal with applications by mothers of illegitimate children, 1339–1343——Difficulty of complete classification in poorhouses, 1344–1346——Practice in Old Machar parish of boarding out children; approval of the practice, 1347–1358——Practice of sending deaf and dumb, and blind children to institutions, 1359.

Suggestion that certain doubtful questions under the law of settlement be made clear by legislation, and that there be no further change in the law, which now gives rise to very little litigation, 1360–1368——Objections to an abolition of the law of settlement, 1369–1372——Belief that any enlargement of the area of chargeability is inexpedient, as tending to lessen the parochial interest in the expenditure, 1372–1381.

Examination

Report, 1870—*continued.*

Cochran, Francis James. (Analysis of his Evidence)—*continued.*

Examination in support of the present incidence of the poor rate upon lands and heritages; approval of such residence in preference to the former system of means and substance, 1382 *et seq.*——Defence of the exemption of bondholders from the poor rate, 1402–1410——Objection to a national rate, or to a large contribution from the Consolidated Fund, as lessening the local interest in the expenditure, 1411–1415. 1430. 1433–1435——Argument that when heritage is rated every member of the community, including fundholders, pays in some shape or other, 1415–1430.

Grounds for the conclusion that deductions should be abolished altogether, 1436–1446——Approval, generally, of the working of the Board of Supervision, 1447——Suggestion that any estates acquired by paupers during or subsequent to their relief be liable to the parochial boards for the cost of such relief, without interest, 1448–1453——Disapproval of any prohibition upon out-door relief, 1454–1456——Expediency of longer notice being required before paupers remove from any poorhouse; the length of notice might be fixed by the parochial board, 1457–1460.

Statement that Old Machar parish is not unduly or unfairly burdened with paupers who have come in the first instance from country parishes, 1460, 1460*——Further approval of the present law of settlement, though under birth settlement there is doubtless some hardship at times on country parishes, 1461–1464.

Collection of Poor Rate. Proposition for separating the collection of the poor rates from the office of inspector, and for the collection of the former by the county treasurer; economy thereby, *Smollett* 3108–3134——Concurrence in the suggestion of Mr. Smollet that the inspectors should be relieved of the collection of the rates; other alterations desirable if this course be adopted, *Risk* 3150–3169 — Obstacles to a collection of the poor rate with the county rate, *ib.* 3150. 3163–3169.

Great difficulty in collecting the assessment from the small occupiers in the Canongate parish; improvement if the owners paid instead of the occupants when the property is below a certain value, *Allison* 4145–4163——Advantage, if it were practicable, for the county collector to collect the parish rates, *Walker* 5664–5668. 5799.

Return showing for each parish and county in 1869 the salary of the collector and the extra cost of collection, *App.* 381–396. 398, 399.

Combination of Parishes. Approval of the union of small parishes for purposes of management, *Tevendale* 1567–1569——Probable advantage of a combination of adjoining parishes in large towns for rating and settlement purposes, *Smollett* 2987–2993——Importance of the compulsory combination of parishes in large towns for purposes of rating and management, *Barclay* 4663–4669——Approval of combination of parishes in Glasgow, Edinburgh, &c., *Martin* 4828.

Consideration of the question of a combination of parishes in towns with reference to acquisition of industrial residence or settlement; way in which the Board of Supervision might facilitate combination, though the initiative should be taken by one or more of the parishes, *Walker* 5377–5393——Objection in the case of combinations, on account of the whole parochial board being elective, *ib.* 5393.

Conclusion that, save in the exceptional cases of Canongate and Gorbals, there is no necessity for compulsory interference with a view to combination; concurrence in the views of Sir John M'Neill on this subject, *Walker* 5486–5505. 5531–5533——Less objection to voluntary combination if it did not involve an equal rate in all the parishes, *ib.* 5519–5522.

Approval of a combination of parishes in Glasgow and Edinburgh, but not generally throughout the country, *Peterkin* 6136.

See also *Area of Chargeability. Edinburgh*, 4. *Glasgow.*

Condition of the Poor. Belief that the deserving poor are no better off since the Act of 1845, if as well off; statement to this effect by the minister of Benholme parish, *Scott* 923–927——Necessity for the Act of 1845, though it may not have improved the condition of the poor; existence of much unrelieved destitution under the former system, *Cochran* 1274–1300——Improved condition of large numbers of the poor under the Act of 1845, *Tevendale* 1490, 1491.

Better position of the poor since the Act of 1845, their relief being now a certainty, and the amount of relief being larger, *Peterkin* 6094–6096——Equally good condition of the out-door poor as of the lower class of the labouring population, *ib.* 6124–6127.

Consolidated Fund. Less economy of administration if portions of the poor expenditure were contributed by Government, *Smollett* 3052–3059——Proposition for limiting and equalising the cost of indoor relief over the country by a supplement from the consolidated fund, or by an assessment under the income tax schedules; benefits expected therefrom by an extended use of the poorhouses, *Allison* 4191–4221.

See also *National Rate. Salaries.*

Cost of Management, &c. See *Expenditure.*

Country Parishes. Statement by committee of the Commissioners of Supply for Edinburgh county as to the inaccuracy of the conclusion that the town parishes are burdened with a number of paupers in excess of the burden borne by the country parishes, *App.* 373, 374 ——Statement of the gross rental of lands and heritages in certain parishes, partly urban and partly rural, *ib.* 377.

See also *Chargeability. Combination of Parishes. Parochial Boards. Settlement.*

County Rating. Objection to an extension of the area of chargeability to the county, *Tevendale* 1562–1565——Disapproval of a county administration in lieu of a parochial administration, *Smollett* 2978, 2979——Improvement if there were a county assessment and management, *Hay* 4426–4430——Approval of county rating, *Scott* 7431.

Views of a committee of the Commissioners of Supply for the county of Edinburgh adverse to the proposal for a county rating in Scotland, *App.* 375.

Cunningham Combination. Statement of the expenditure and number of poor in this Combination in each year since 1846; also the rates of increase or decrease in population, expenditure, and poor, during the period prior to the erection of the poorhouse, and during the subsequent period, *App.* 406.

Cupar District Asylum. Necessity of increasing the accommodation in the Asylum from 220 to 280 beds, *Tuke* 170–176.

D.

Dalkeith. Complaint as to the boarding out of Roman Catholic children in Protestant families by the Dalkeith parochial board; proselytising effect thereof, *Rigg* 104–106

Statement of the expenditure and number of poor in the Dalkeith Combination in each year since 1846; also the rates of increase or decrease in population, expenditure, and poor, during the period prior to the erection of the poorhouse, and during the subsequent period, *App.* 406, 407.

Deductions (*Assessment*). See *Assessment*, 2.

Desertion of Children. Suggestion that mothers should, as well as fathers, be punishable for desertion of their children, *Walker* 5979–5982.

Draft Report. Draft Report proposed by the Chairman of the Committee, *Rep.* x–xxi.

Drunkenness. Paper submitted by Sir J. G. Baird containing information relative to the weekly cases of drunkenness in St. Cuthbert's parish, Edinburgh, *App.* 339.

Duirnish Parish. See *Skye.*

Dumbarton. Details relative to the increase of expenditure and of pauperism in Dumbarton parish since 1859, *Risk* 3187 *et seq.*——Large proportion of Irish poor in the parish; great expense in respect of the removal of these, *ib.* 3227–3231. 3234–3239 ——Rates of assessment in Dumbarton parish since 1846; decrease in recent years owing to the Combination Poorhouse, though the test has not been strictly applied, *ib.* 3279–3294——Particulars as to the use made of the poorhouse by Dumbarton parish, *ib.* 3285–3292——Large number of members of the Dumbarton Board, there being a committee of management comprising sixteen members, *ib.* 3296–3301.

Return containing particulars relative to the number and cost of registered and casual poor chargeable to the parish in each of the years 1859–70, *App.* 353——Return of the total number of registered and casual poor, with the amount expended on them, and the cost of management, in the county of Dumbarton, from 1859 to 1869, *ib.*

Statistics as to the applications for relief, and the operation of the poorhouse of the parish in different periods, *App.* 354——Number of lunatics and orphan children respectively in different years since 1859, *ib.*——Return showing the rate of assessment per pound in each year since the passing of the Poor Law Act, *ib.* 355.

Total of 944 persons admitted to the Dumbarton Combination Poorhouse since it was opened in December 1865; how these have been disposed of, *App.* 355.

Dumfries. Table showing the expenditure and number of poor of the parish for each year from 1846 to 1869, together with the rates of increase or decrease in population, expenditure, and poor, during the period prior to the erection of the poorhouse, and during the period subsequent thereto, *App.* 407.

Dundee. Statement of the expenditure and number of poor in this Combination in each year since 1846; also the rates of increase or decrease in population, expenditure, and poor, during the period prior to the erection of the poorhouse, and during the subsequent period, *App.* 409.

Report, 1870—*continued.*

Dysart Combination. Particulars of expenditure and number of poor of the parish for each year from 1846 to 1869, together with the rates of increase or decrease in population, expenditure, and poor, during the period prior to erection of the poorhouse, and during the period subsequent thereto, *App.* 408.

E.

Easter Ross Combination. Particulars relative to the expenditure and pauperism in this combination, previously to, and since the erection of, the poorhouse, *App.* 409.

Eastwood. Reference to correspondence between witness and the inspectors for Eastwood parish, as containing information relative to several cases in which witness complained of the system of proselytism as regards Roman Catholic children, *Tracy* 3336——Grounds for complaint as to the action of the Eastwood Board relative to some Roman Catholic children of the name of M'Cafferty, *ib.* 3536, 3583–3607.

EDINBURGH:

1. *Canongate Parish.*
2. *City Parish.*
3. *St. Cuthbert's Parish.*
4. *Question of Amalgamation of the Three Parishes.*

1. *Canongate Parish:*

Peculiarly poor and degraded character of the population of the Canongate parish, there being a great number of small houses, *Allison* 4116–4122——Information relative to the valuation or rental of the parish, and the large portion of the parish unassessable as being Crown property, *ib.* 4122–4135——Great increase in the assessment upon the passing of the Act of 1845, *ib.* 4136.

High rates in the Canongate parish as compared with St. Cuthbert's or the city parish; further large increase in the former case if a new poorhouse be built, *Allison* 4139. 4166. 4180, 4181——Burden on the Canongate in respect of a refuge for tramps and an asylum for those of degraded habits, *ib.* 4142–4144. 4224–4227——Much larger cost of indoor than of outdoor relief in the Canongate parish, *ib.* 4215–4218.

Obstacle to a strict application of the poorhouse test in witness's parish, *Allison* 4222, 4223——Beneficial effect of the boarding out of children by the Canongate parish, *ib.* 4228, 4229——Difficulties and expense in respect of settlement cases in the parish, *ib.* 4234–4240.

2. *City Parish:*

Statement of the number of paupers in the Edinburgh city poorhouse in each year since 1847, together with the average cost per head in different years, *Kemp* 3814–3828——Distinct building used for lunatic wards, the number of this class being very stationary, *ib.* 3829, 3830——Practice of Edinburgh city parish as to boarding out children, there being but few in the poorhouse, *ib.* 3831–3833——Information as to the work required of indoor paupers; want of further facilities and powers in this respect, *ib.* 3874. 3906–3913. 3928–3931.

Inadequate workhouse accommodation in winter, so that outdoor relief is sometimes improperly exacted, *Kemp* 3925–3927——Saving of a vast amount of relief by the parish if the workhouse test could be efficiently applied, *ib.* 3931–3939——Care taken as to the classification of the inmates; very improved classification to be carried out in the new poorhouse being built by the parish, *ib.* 3937. 3940, 3941. 3982–3992.

Due facilities provided in the city parish as regards the religious instruction of Roman Catholic children; facilities also as to the attendance of adults at places of worship, *Kemp* 4037–4048——Abuse in the parish in respect of the relief of mothers with illegitimate children, *ib* 4065–4102.

Increasing cost of the lunatics of the parish since the year 1858, owing very much to the action of the Board of Lunacy; grounds for this statement, *Kemp* 4050–4077——Unnecessarily expensive forks recommended by the Lunacy Board for the lunatic patients, *ib.* 4051. 4055–4095.

Return showing the outdoor and indoor relief in the case of the city poorhouse in each of the years 1856–69, *App.* 357.

3. *St. Cuthbert's Parish:*

Statement showing that since 1843 there has been a decrease in the number of paupers in the parish in reference to the population, *Sir J. G. Baird* 1765–1767——Expenditure of 24,988 *l.* on the poor of the parish in 1869 as compared with an expenditure of 15,150 *l.* in 1847, though the number of paupers was smaller in 1869 than 1847, *ib.* 1768–1775.

Report, 1870—*continued.*

EDINBURGH—continued.

3. *St. Cuthbert's Parish*—continued.

Explanation of the causes of the large increase since 1847 in the cost of the outdoor and indoor poor respectively: unduly small outdoor allowances by the parish in former years, *Sir J. G. Baird* 1776-1787——Conclusion as to the outdoor allowances being properly used, and not being spent in drink, *ib.* 1788-1792——Information relative to the large increase in the number and cost of pauper lunatics of the parish since 1843, *ib.* 1793-1809.

Twofold increase in the cost of management in St. Cuthbert's parish since 1847, owing chiefly to the necessity of higher salaries and a more efficient staff, *Sir J. G. Baird* 1810-1830.

Explanation and defence of the use of mandates by the St. Cuthbert's Board, *Sir J. G. Baird* 1883-1922. 1924-1929——Possession by witness of 1,200 mandates, which he can use as he pleases; charge of these upon the assessment, *ib.* 1891-1902. 1924-1928 —— Inaccuracy of the statement by Dr. Wood that mandates had been used by St. Cuthbert's Board in order to increase the salary of the inspector, *ib.* 1929.

Thorough classification of the inmates in St. Cuthbert's poorhouse, *Sir J. G. Baird* 1940, 1941—— Practice of boarding out the children in families, the system being attended with excellent results, *ib.* 1942-1975——Payment of 2 *s.* 6 *d.* a week with each child, besides the cost of education; expense in the poorhouse adverted to hereon, *ib.* 1944-1949. 1954-1956—— Special arrangement for the inspectors of the children, *ib.* 1950-1953. 1966.

Reduction of ten per cent. in St. Cuthbert's parish, the assessment being 1 *s.* upon nine-tenths, *Sir J. G. Baird*, 1978, 1979. 1981-1984—— Economy of the present constitution of the St. Cuthbert's Board, as compared with a representative board, *ib.* 1985.

Inaccuracy of a statement by Dr. Wood that applications for relief in St. Cuthbert's parish are very loosely considered; investigation in each case by an assistant inspector, a medical certificate being always required, *Sir J. G. Baird* 2016.

Immense number of members on the parochial board of St. Cuthbert, about one-half being owners between 20 *l.* and 50 *l.*, *Walker* 5397——Very high qualification required in St. Cuthbert's parish, *ib.* 5451-5455.

Statistics of weekly cases of drunkenness in the parish, *App.* 339——Circular issued by the parochial board in June 1866 upon the question of consolidating the collection of the local rates, *ib.* 340——Return of the expenses of management in the parish for each of the years 1849, 1859, and 1869, *ib.* 341-343.

4. *Question of Amalgamation of the Three Parishes:*

Grounds for objecting to the parish of St. Cuthbert being combined with the two other parishes of Edinburgh for purposes of settlement and assessment; hardship of such combination to the former parish, *Sir J. G. Baird* 1832-1882——Increased burden upon Edinburgh, to the extent of 7,000 *l.* a year, if it were all one parish for the purpose of settlement, *ib.* 1832-1834.

Much lower amount of the poor-rate in St. Cuthbert's than in Edinburgh parish, or in Canongate parish; unfairness to St. Cuthbert's if the assessment were equalised, *Sir J. G. Baird* 1835-1848——Denial that it is unfair to the country parishes, that industrial residence of five years or more in different parishes in Edinburgh does not confer a settlement, *ib.* 1848-1861.

Statement to the effect that there has been no strong expression of feeling in Edinburgh in favour of an amalgamation of the parishes for the purposes of settlement, or for poorhouse purposes; particulars hereon as to some public meetings on the subject, *Sir J. G. Baird* 1862-1880.

Inaccuracy of certain statements that mandates had been used on the part of the St. Cuthbert's Board, at a meeting on the question of amalgamation with the other parishes; large majority against amalgamation, without the use of mandates, though these were used on the other side, *Sir J. G. Baird* 1882. 1887, 1888. 1903.

Application made by the Canongate parish to be amalgamated with the City and St. Cuthbert's parishes, the Board of Supervision cordially recommending the application, but the latter parish refusing to consent; evidence in support of such amalgamation, *Allison* 4136 *et seq.*——Expediency of the Canongate parish being at once absorbed between the city and St. Cuthbert's; very small increase of the rates of the latter parishes by such arrangement, *ib.* 4166-4181——Relative per-centage of pauperism to population in the three parishes in question, *ib.* 4182-4184.

See also *Combination of Parishes. Lanark Orphanage. Poorhouses*, 7.

Report, 1870—*continued.*

Exemptions from Poor Rate. Advantage if the working classes were exempted from the payment of poor-rates, *Scott* 941——Defence of the exemption of bondholders from the poor-rate, *Cochran* 1402–1410——Objection to the exemption of bondholders on heritable bonds, *Risk* 3302–3308.

Feeling of dissatisfaction at Glasgow as to the poorer classes being assessed for the maintenance of paupers, *Moir* 2466——Grounds for advocating the exemption from poor-rates of the classes immediately above the pauper class; suggestions as to the limit up to which exemption should apply, *ib.* 2526–2533. 2564–2589——Disapproval of any alteration of the incidence of taxation or of any exemption of the lower class of ratepayers, *Smollett* 3035–3051——Great difficulty in Shetland in collecting assessments from the small tenants; advantages to be derived from exempting all tenants under 10*l.* a year, *Hay* 4328. 4425, 4426. 4467–4484.

Suggestion that exemption from assessment should be limited to buildings used exclusively for public worship, *Walker* 5817–5820——Harship involved in the exemption of Government buildings, *ib.* 5817–5819——Also in the exemption of militia storehouses, *ib.* 5820.

See also *Feu Duties.*

EXPENDITURE:

1. *Great Increase of Expenditure on the Poor, and Causes thereof.*
2. *Effect of an Extension of the Area of Rating and Chargeability.*
3. *Proposed Appeal against Excessive Relief.*
4. *Relative Cost in England and Scotland.*
5. *Returns and Statistics containing various Details.*

1. *Great Increase of Expenditure on the Poor, and Causes thereof:*

Opinion as to there being undue responsibility imposed upon the inspectors of the poor tending thereby to increased expenditure, *Scott* 878–883——Doubt as to the central board having had any effect in checking increased expenditure, *ib.* 950–955. 958–960.

Effect of the central board in leading to a vast increase of expenditure, *Bisset* 1094. 1118. 1163–1168——Grounds for the conclusion that the control of the Board of Supervision over the inspectors of the poor has a very bad effect, and is a fruitful cause of increased expenditure, *ib.* 1144–1168.

Relative increase in the rental of all Scotland and in the cost of the poor since 1859; very little difference between the two, *Cochran* 1227–1229. 1232–1235——Increase of the allowances to paupers adverted to as largely accounting for the increased expenditure, *Tevendale* 1489——Large increase of expenditure adverted to; opinion as to this being unavoidable, *Moir* 2542–2549——Great increase in the cost per head of paupers in 1869 as compared with 1844, *Allison* 4164, 4165. 4245.

Explanatory statement relative to the much lower cost of relief per head in Ireland than in Scotland, this being chiefly owing to the strict application of the poorhouse test in Ireland, *Walker* 5576–5599——Chief causes of the large increase since 1859 in the expenditure per head on the poor in Scotland, *ib.* 5600–5603——Considerable increase owing to the more liberal allowances to outdoor poor, *ib.* 5602. 5619, 5620.

Explanation on the subject of management expenses, and the several items comprised therein; sundry sums improperly included, *Walker* 5659–5663——Statement showing the per-centage increase of expenditure in decennial periods since 1836; large increase in the ten years before the Act of 1845 came into operation, *ib.* 5675–5677.

Information relative to the expenditure on buildings in different years; very large outlay in the last three years, *Walker* 5677–5686——Unfairness in attributing to the action of the Board of Supervision any unnecessary cost in respect of buildings; particulars hereon as to the control exercised by them in this matter, *ib.* 5687–5692.

Statement showing that since 1849 the poor expenditure in witness's district has almost doubled whilst the amount of pauperism has been almost stationary; difficulty in accounting specifically for such increase, *Peterkin* 6101–6123.

2. *Effect of an Extension of the Area of Rating and Chargeability:*

Greater fairness under a system of union chargeability, though there might not be any decrease of expenditure on the whole; strict regulations necessary in such case for checking the expenditure, *Scott* 728–742——Belief that any enlargement of the area of chargeability is inexpedient, as tending to lessen the parochial interest in the expenditure, *Cochran* 1372–1381——Decided objection to an increase of the area of chargeability as synonomous with increase of expenditure, *Sir J. G. Baird* 1831; *Greig* 2301, 2302——Importance of the local interest under the parochial system, *Sir J. G. Baird* 1831——Tendency to an increase of aggregate expenditure by equalising the rate throughout the country, *ib.* 1937.

Grounds for the conclusion that any large extension of the area of chargeability would lead to extravagance, *Walker* 5482–5487. 5533.

Report, 1870—*continued.*

EXPENDITURE—continued.

3. *Proposed Appeal against Excessive Relief:*

Suggestion that any ratepayer should have an appeal to the Board of Supervision in respect of excessive or improper relief to any pauper, *Walker* 5609, 5610. 5615–5618.

4. *Relative Cost in England and Scotland:*

Statement by committee of the Commissioners of Supply for the county of Edinburgh, showing that the cost of poor law management in Scotland bears a favourable comparison with the cost in England, *App.* 374, 375.

5. *Returns and Statistics containing various Details:*

Abstract special return of management for the year 1869, showing the cost in each parish and county under various heads, *App.* 381–396——Total of 62,177 *l.* 19 *s.* 7 *d.*, *ib.* 396.

Summary of special return relative to management in 1869, showing the cost for each county under an extended number of headings, *App.* 397–399——Total of 95,824 *l.* 16 *s.* 4 *d.*, *ib.* 399.

Statement showing the rate of increase in the relief and management of the poor in Scotland for each decennial period from 1836 to 1866, and for the three years from 14th May 1866 to 14th May 1869, *App.* 400.

Table showing the expenditure and number of poor for each year from 1846 to 1869, in those parishes which erected poorhouses between 1845 and 1858, together with the rates of increase or decrease in population, expenditure, and poor, both during the period prior to the erection of each poorhouse, and during the period subsequent to its erection, *App.* 404–425.

Statement submitted by Mr. Walker, containing a comparative view of total expenditure, and of expenditure on management, in unassessed parishes and in assessed parishes, exclusive of buildings, in different years, *App.* 457.

See also *Able-bodied Poor. Audit of Accounts. Benholme. Consolidated Fund. Dunbarton. Edinburgh. Fetteresso. Garvock. Illegitimate Children. Kincardineshire. Lunatics. Medical Relief. National Rate. New Deer. Old Machar. Poorhouses. Registration. Vagrants. Voluntary Assessment.*

F.

Falkirk. Table showing the expenditure and number of poor of the parish for each year from 1846 to 1869, together with the rates of increase or decrease in population, expenditure, and poor, during the period prior to the erection of the poorhouse, and during the period subsequent thereto, *App.* 409.

Fetteresso (*Kincardine*). Large increase in the number of paupers in the parish of Fetteresso since 1859, whilst there has been a slight increase of expenditure; particulars also as to the rateable value and the assessment, *Tevendale* 1470–1488——Considerable use made of the Kincardineshire combination poorhouse by Fetteresso parish; good effect thereof, *ib.* 1495–1508——Rule of witness's parish always to offer the poorhouse to the mothers of illegitimate children, *ib.* 1508.

Further statement as to the practice of offering the poorhouse to the mothers of illegitimate children in Fetteresso parish; great reluctance shown at first to enter the poorhouse, *Tevendale* 1511–1520——Practice of boarding out the pauper children of witness's parish, at an average of 2 *s.* 6 *d.* a week, *ib.* 1526–1528——Absence of increase of illegitimacy in the parish; total of 141 applications from mothers of illegitimate children in ten years, *ib.* 1529–1535.

Large proportion of the paupers in the parish who come back on a birth settlement, *Tevendale* 1554–1556——Considerable difficulties in the parish as to the assessment of railways; particulars hereon as to the mode of classification in the parish, and the deductions allowed, *ib.* 1573–1581.

Large increase in the allowances to outdoor poor in Fetteresso parish since 1859, *Tevendale* 1609–1623——Effect of the poorhouse test in decreasing the number of paupers in the parish, *ib.* 1624–1636——Large size of Fetteresso parish, the gross value being nearly 35,000 *l.*, *ib.* 1656–1658.

Constitution and working of the parochial board of witness's parish, there being about seventy members, of whom five are elected by the ratepayers; opinion that on the whole the ratepayers are fairly represented, *Tevendale* 1673–1694——Liberal scale of relief in the parish, care being taken to exclude all undeserving applicants, *ib.* 1697–1699——The poorhouse test has been found very useful generally, *ib.* 1699.

Report, 1870—*continued.*

Feu Duties. Suggestion that superiors should be assessed to the poor rate upon their feu duties, *Millar* 2793-2795. 2812-2819—— Opinion that feus and ground annuals should contribute to the poor rate, *Smollett* 3142-3145.

Fofar. Table showing the expenditure and number of poor of the parish for each year from 1846 to 1869, together with the rates of increase or decrease in population, expenditure, and poor during the period prior to the erection of the poorhouse, and during the period subsequent thereto, *App.* 410.

Forms (*Poorhouses*). Paper handed in by Mr. Peterkin, containing numerous forms in connection with the administration of the poorhouses, *App.* 426-440.

G.

Gairloch. List of registered poor chargeable to the parish in the course of the year ended 14th May 1869, together with the amount expended on account of each case, *App.* 444-449——Abstract of charge and discharge, for the year ended 14th May 1869, *ib.* 450, 451——Statement of charge and discharge on registration, &c. account for the year ended 14th May 1869, *ib.* 451.

Particulars of account of the parochial board with the Caledonian Banking Company for the year ended May 1869, *App.* 452, 453——List of casual poor chargeable to the parish in the course of the year, *ib.* 453—— List of lunatics and fatuous poor chargeable during the year, *ib.* 454—— List of paupers who have died, or ceased to be relieved during the year ended 11th May 1869, *ib.*

Proportion of paupers to population, *App.* 455——Number of poor on roll of register in 1867-68, and in 1868-69, *ib.*——Statement of the average weekly, and yearly cost of paupers, *ib.*——Rates of assessments for each year from 1859-60 to 1868-69, inclusive, *ib.*

Galashiels Combination. Statement of the expenditure and number of poor in this combination in each year since 1846; also the rates of increase or decrease in population, expenditure, and poor during the period prior to the erection of the poorhouse, and during the subsequent period, *App.* 410.

Garvock (*Kincardine*). Peculiarly low expenditure in the parish of Garvock, *Scott* 735-737——Voluntary system of assessment in the parish, there being very few paupers, and the expenditure being unusually low, *ib.* 977-994.

Glasgow. Doubt as to the satisfactory working of the representative board in the case of the Barony parish, Glasgow, *Sir J. G. Baird* 1986, 1987. 1992.

Feeling of dissatisfaction at Glasgow as to the poorer classes being assessed for the maintenance of paupers, *Moir* 2466——Dissatisfaction also in regard to the able-bodied poor not being relieved out of the poor rates; in times of distress, *ib.* 2466, 2467. 2557-2560——Non-objection to the three parishes of Glasgow being compelled to amalgamate or rating purposes, *ib.* 2552-2556.

Improvement if the area of chargeability and management were enlarged in the case of the Glasgow parishes, *Millar* 2789-2792——Doubt as to hardship arising in Glasgow by poor persons losing their settlement through moving from one parish to another, *ib.* 2839-2841.

Belief as to the constitution of the board of Barony parish, Glasgow, not being altogether satisfactory, *Walker* 5479, 5480——Inaccuracy of a statement that during a portion of the year the Barony parish was left without a board at all, *ib.* 5481.

Table showing the expenditure and number of poor of the Barony parish for each year from 1846 to 1869, together with the rates of increase or decrease in population, expenditure, and poor during the period prior to the erection of the poorhouse, and during the period subsequent thereto, *App.* 404.

See also *Combination of Parishes.* *Govan Parish.*

Govan Parish (*Glasgow*). Grievance of the ratepayers in Govan parish through their very inadequate representation at the parochial board; particulars hereon as to the constitution of the board, and as to the amendments desirable, *Millar* 2707-2709. 2716-2734—— Extravagant salaries paid by the Govan parochial board, as at present constituted; particulars hereon, witness calculating that 600 *l.* a year might be saved, *ib.* 2734, 2735. 2744-2780——Satisfactory rate of expenditure on the poor, their being no extravagance, *ib.* 2375. 2769-2771. 2778, 2779——Unduly large salaries paid to the inspector and to the collector, *ib.* 2744-2762. 2772.

Table showing the expenditure and number of poor of the parish for each year from 1846 to 1869, together with the rates of increase or decrease in population, expenditure, and poor during the period prior to the erection of the poorhouse, and during the period subsequent thereto, *App.* 411.

See also *Airlie, Helen.*

Report, 1870—*continued.*

Governors of Poorhouses. Statement as to witness, who is governor of the Edinburgh City poorhouse, being entirely under the orders of the parochial board, and being liable to dismissal by them, *Kemp* 3953, 3954. 3965–3968——Expediency of the governors of poorhouses in Scotland coming under the Superannuation Act, as in England and Ireland, *ib.* 3969–3975.

Grounds for the recommendation that governors of workhouses should, like the inspectors, be only subject to dismissal by the Board of Supervision, *Walker* 5821–5827.

Greenock. Table showing the expenditure and number of poor of the parish for each year from 1846 to 1869, together with the rates of increase or decrease in population, expenditure, and poor during the period prior to the erection of the poorhouse, and during the period subsequent thereto, *App.* 411.

Greig, Alexander. (Analysis of his Evidence.)—Long experience of witness as inspector of the poor in the parish of New Deer, Aberdeenshire, 2182, 2183——Large extent of the parish, which is a purely agricultural one: rapid increase in the population and valuation, 2184–2190——System of voluntary assessment in the parish, whilst the parochial board is the same as under the old Act, 2191–2193——Payment of 3 *d.* in the pound by the landlords, and of a similar sum by the tenants, the amount being collected by the factors, 2193–2197. 2201.

Number of paupers and amount of expenditure in different years, the cost having largely increased, 2198–2202——Very small expenses of management: economy through there not being a legal assessment and a paid collector, 2202, 2203——Beneficial operation of private charity in the parish, on account of the assessment being voluntary, 2204, 2205——Satisfaction of the Dissenters with the system of management, 2206——Total of nine heritors in the parish, of whom only one is resident, 2207, 2208——Payment made by the railway in the parish, though not legally assessed, 2212, 2213.

Much larger proportionate increase of pauperism and of expenditure in the assessed than in the unassessed parishes of Aberdeenshire, 2214–2219——Contrast between the parishes of Old Deer and New Deer, as regards the number of paupers and amount of expenditure, 2220–2235. 2269, 2270. 2292. 2303–2316——Conclusions strongly in favour of the system of voluntary assessment, as in New Deer, 2223 *et seq.*

Information relative to the operation of a combination poorhouse in New Deer parish, there being also a lodging house for paupers: particulars as to the cost per head in each case, 2245–2282——Very beneficial operation of the poorhouse, 2257. 2283–2285——Suggestion that all mothers of illegitimate children be sent to the poorhouse, 2286, 2287. 2365. 2372–2374——Proposal that fathers of illegitimate children be prosecuted by the procurator fiscal; futility of the present mode of prosecution, 2287–2289. 2375–2387.

Advantage of the system in New Deer parish of relieving poor persons without placing them on the roll of registered paupers: special fund available for this purpose, 2292–2295——Suggested abolition of parentage settlement, 2296. 2343–2345——Conclusion in favour of settlement being acquired in any parish by a year's residence, 2296–2300. 2346–2352——Proposal that a parish where a man's wife and children have long resided should be his place of settlement, 2296. 2353–2357——Decided objection to an increase of the area of chargeability, as synonomous with increase of expenditure, 2301, 2302.

Explanation as to the amount and system of medical relief in witness's parish: more liberal payment than in Old Deer, 2303–2316. 2318–2321——Objection to the medical officers being more directly under the control of the Board of Supervision, 2317——Suggestions for constituting the three sheriffs on the central board as a final court of appeal in settlement cases, 2322–2331——Very small legal expenses in witness's parishes, 2332–2335——Very few appeals or complaints as to refusal of relief or as to insufficient relief in New Deer parish, 2336–2342.

Approval of every member of a parochial board being necessarily a ratepayer, 2358–2360——Impracticability of a general return to the former system of voluntary assessment, 2361——Opinion that classified assessment should be imperative, 2362——Approval of the total abolition of deductions, 2363, 2364——Practice of boarding out children in the parish of New Deer, 2366–2371.

Gross Rental. See *Assessment.*

H.

Hawick Combination. Statement of the expenditure and number of poor in this combination in each year since 1846; also the rates of increase or decrease during the period prior to the erection of the poorhouse, and during the subsequent period, *App.* 412.

Hay, George H. B. (Analysis of his Evidence.)—Is a merchant and landowner in Shetland, and is chairman of two parochial boards, 4308–4311——Supplies particulars as

Report, 1870—*continued.*

Hay, George H. B. (Analysis of his Evidence)—*continued.*

as to the population and pauperism of the island, the cost of the poor, and the amount of the rates, 4312-4319——Very high rates in the parishes generally, 4319. 4431-4435 —— Exceptionally heavy rates in the parish of Tingwall, upon the occasion of expensive litigation about a pauper lunatic, 4319-4326.

Enormous increase in the number and cost of the poor of Shetland since the Act of 1845, giving a legal claim to relief; chief heads of the increased expense adverted to, 4328. 4335-4337. 4352-4359—— Excellent operation of the former system of voluntary assessment in the island, 4328——Increase of expense owing to the operation of the law of settlement, 4328. 4395-4398——Great difficulty in collecting assessments from the small tenants; advantages to be derived from exempting all tenants under 10 *l.* a year, 4328. 4425, 4426. 4467-4484.

Very injurious effect of the action of the sheriff in Shetland; advantage if the refusal of relief rested entirely with the parochial boards, 4329-4334——Improved way in which the powers of the central board have been applied in recent years, 4338-4340——Very little benefit to be derived from a poorhouse in Shetland, 4341-4343——Means of support of the lower classes; system of barter adverted to hereon, 4344-4351. 4363-4370.

Opinion that compulsory assessment might advantageously be abolished in Shetland, if the State were to provide a strict form of indoor relief, 4352-4362——Improvement if the inspectors were officers of the parochial boards, 4371-4377——Very heavy expense of lunatics in Shetland; how these are dealt with, 4379-4385——Occasional visit of Mr. Peterkin to the island, on the part of the central board, 4386-4394——Absence of benefit by taxing means and substance, 4399-4403.

Unduly large number of members on the parochial boards, 4404-4409——Advantage of the minister and elders as members of the local boards, 4416-4420—— Voluntary relief likely to be given by relatives, if the assessment were not compulsory, 4420-4425——Improvement if there were a county assessment and management, 4426-4430.

Way in which the legal right to relief has tended to increase illegitimacy in the island, 4438-4443——Suggestions for facilitating proceedings against the fathers of illegitimate children, 4444-4448 —— Statement as to the Board of Supervision having refused to allow paupers being sent to the Caithness poorhouse, 4449-4459.

Suggestion that pauper lunatics be supported by the State, 4460-4463——Tendency of the Poor Law to make the people improvident, 4465——Instances of working men having been induced and paid to remove from a parish, in order to prevent their becoming chargeable, 4484-4486——Effect of the Poor Law in checking improvements in Shetland, 4486.

Highland Parishes. See *Lodging-houses. Shetland.*

I.

ILLEGITIMATE CHILDREN:

1. *Large Amount of Illegitimacy under the Poor Law.*
2. *Suggestions for Facilitating Proceedings against the Fathers.*
3. *More Stringent Course desirable as regards the Mothers.*
4. *Proposed Removal of the Children from their Mothers' Influence.*

1. *Large Amount of Illegitimacy under the Poor Law:*

Reference to illegitimacy as a fruitful source of pauperism in Scotland, *Scott* 1028—— Doubt as to the large increase of illegitimacy being owing, in any way, to the operation of the Board of Supervision, *Bisset* 1128. 1132——Way in which the legal right to relief has tended to increase illegitimacy in Shetland, *Hay* 4438-4443.

Large increase in the number of illegitimate children thrown upon the poor law, *Barclay* 4637——Evidence as to the very injurious effect of the alteration of the law as to the procedure in actions by women against the fathers of their children; belief that since denial on oath has been made necessary great perjury is committed as a means of avoiding the liability, *ib.* 4637-4652. 4656——Statistics as to the amount of illegitimacy in Scotland; explanation hereon as to the practice of registration of births, *ib.* 4653-4660.

2. *Suggestions for Facilitating Proceedings against the Fathers:*

Suggestion whether the pregnancy of unmarried women might not be registered, so as to facilitate proceedings against the putative fathers, *Scott* 1028-1035——Proposal that fathers of illegitimate children be prosecuted by the procurator fiscal; futility of the present mode of prosecution, *Greig* 2287-2289. 2375-2387——Practice of witness's parish as to the prosecution of the fathers of illegitimate children; the expense being often thrown away, *Kemp* 4110-4113——Suggestions for facilitating proceedings against

Report, 1870—*continued.*

Illegitimate Children—continued.

2. *Suggestions for Facilitating Proceedings against the Fathers*—continued.

the fathers of illegitimate children, *Hay* 4444-4448——Advantage of a more summary process against fathers of illegitimate children, *Walker* 5611. 5625-5630——List of actions brought in the Sheriff's Court in Perth for aliment of illegitimate children for the years 1855, 1856 and 1860-69, inclusive, with the results thereof, *App.* 361.

3. *More Stringent Course desirable as regards the Mothers:*

Opinion that parochial boards should have full power, without appeal, to deal with applications by mothers of illegitimate children, *Cochran* 1339-1343——Approval of discretion in parochial boards to refuse relief to mothers of illegitimate children, without appeal, *Tweedale* 1536-1539——Suggestion that all mothers of illegitimate children be sent to the poorhouse, *Greig* 2286, 2287. 2365. 2372-2374.

Large and unsatisfactory expense in respect of women with illegitimate children, it being desirable to compel the offer of the poorhouse in these cases, *Walker* 5605-5609. 5621, 5622—— Approval of some further check upon mothers of illegitimate children leaving poorhouses unless they take their children with them, *ib.* 5642-5650.

4. *Proposed Removal of the Children from their Mothers' Influence:*

Great importance of some power of removing illegitimate children from the vicious influence of their mothers; suggestions hereon, *Kemp* 4100-4109.

See also *Marriages.*

Improvidence. Tendency of the Poor Law to make the people improvident, *Hay* 4465.

See also *Causes of Pauperism.*

Incidence of Poor Rate. See *Assessment.*

Indoor Relief. See *Poorhouses.*

Inspection (*Board of Supervision*). Explanation that certain parishes not visited by the general superintendents of the Board of Supervision are not within the districts of the superintendents, *Walker* 5332-5334.——Statement of the rules or instructions by which the superintendents are guided in their visits, *ib.* 5333——Appointment of the two superintendents with reference especially to an inspection of the highland districts, *ib.* 5333.

Inspection of the southern portion of Scotland by a visiting officer; large claim upon the time of this officer in visiting the poorhouses throughout Scotland, so that he cannot inspect regularly all the parishes in his district, *Walker* 5334, 5335——Advantage of an increase in the number of general superintendents; useful powers of these officers, *ib.* 5336-5340——Effect of central inspection in leading to uniformity of administration, *ib.* 5338.

Insufficient staff of the Board for a close inspection locally: want of two more general superintendents, *Walker* 5839-5846.

Particulars as to the duties fulfilled by witness in his former capacity of visiting officer and in his present position of general superintendent, *Peterkin* 6073-6093——Total of 119 parishes now under witness, the work being extremely onerous, so that he cannot visit each parish yearly, *ib.* 6080-6086.

Inspectors (*Parochial Boards*). Opinion as to there being undue responsibility imposed upon the inspectors of the poor; tendency thereby to increased expenditure, *Scott* 878-883——Very little check upon the inspectors as regards the monies returned by them as expended upon the casual poor, *ib.* 914-919.

Grounds for the conclusion that the control of the Board of Supervision over the inspectors of the poor has a very bad effect, and is a fruitful cause of increased expenditure, *Bisset* 1144-1168——Important increase in the management expenses owing to the increased salaries of the inspectors, *Tevendale* 1640-1655.

Disapproval of power in the parochial boards to dismiss the inspectors, *Smollett* 3076-3082——Opinion that the inspectors are not too independent of the local boards, *Allison* 4272, 4273——Improvement if the inspectors were officers of the parochial boards, *Hay* 4371-4377——Objection to the inspectors or the local boards being uncontrolled upon the question of giving relief; witness has, however, an excellent opinion of the inspectors in Perthshire, *Barclay* 4565-4579.

Statement as to the inspectors being parochial officers, and not officers of the Board of Supervision, *Walker* 5654-5658——Econony by sometimes uniting two or three parishes under one inspector, *ib.* 5669-5672——Explanation as to the check exercised by the central board over the local appointment of inspectors, *ib.* 5828-5838.

Return showing for each parish and county in 1869 the salary of the inspector and assistant inspector, *App.* 381-396. 398.

Report, 1870—*continued.*

Inveresk Combination. Statement of the expenditure and number of poor in this combination in each year since 1846; also the rates of increase or decrease in population, expenditure, and poor, during the period prior to the erection of the poorhouse, and during the subsequent period, *App.* 412.

Inverkeithing. Explanatory statement relative to the course pursued by the Board of Supervision upon the question of the number of billets for Inverkeithing parish in the Dunfermline poorhouse, *Walker* 5692–5707.

Inverness. Table showing the expenditure and number of poor of the parish for each year from 1846 to 1869, together with the rates of increase or decrease in population, expenditure, and poor, during the period prior to the erection of the poorhouse, and during the period subsequent thereto, *App.* 413.

Inverurie. Great unwillingness of the people in Inverurie parish to adopt the Act of 1845; regret of the heritors that they ever came under the Act, *Bisset* 1048——Total of about sixty paupers in Inverurie parish, the rates being about 1*s.* 1*d.* in the pound, *ib.* 1086–1089.

Ireland. Details relative to the constitution and functions of boards of guardians in Ireland, *Lumley* 342 *et seq.* 605–622——Facilities for the workhouse test in Ireland, as compared with England, *ib.* 539, 540——There is hardly any out-door relief, save to widows, *ib.* 539.

Complaint in Ireland as to there being no law of removal of English and Scotch poor, *Tracy* 3703–3707.

Important distinction between Ireland and England as to the law and practice in regard to out-door relief; very stringent restrictions in Ireland against relief to the able-bodied, save in the workhouse, *Lambert* 4969–4976.

Details relative to the system of medical relief in Ireland, and its administration by means of dispensaries and dispensary committees, instead of by the parochial boards; amount of the expenditure in salaries, medicines, &c., and way in which the cost is defrayed, *Lambert* 4983–5039, 5073–5080——Total expenditure of 122,000 *l.* in the year 1867–68, of which sum 58,000 *l.* was recouped by Government as a moiety of the salaries and medicines, *ib.* 5019–5033——Very small cost of out-door relief in Ireland as compared with the cost of indoor relief, *ib.* 5013. 5065——Comparison between England and Ireland, as regards population, pauperism, and the cost of relief; much more stringent and economical administration of the law in the latter country, *ib.* 5061–5065.

System of electoral divisions in Ireland for the constitution of boards of guardians, each union comprising a certain number of such divisions, *Lambert* 5066, 5067——Explanation relative to the more stringent application of the law in Ireland than in England; conclusion as to this being justifiable, and as to due regard being had to the interests of the paupers, *ib.* 5068–5070. 5072.

Exceptional power of the guardians in Ireland to grant temporary outdoor relief to able bodied persons and their families ejected from their holdings, *Lambert* 5070, 5071——Improved dietary in the Irish workhouses within the last few years, *ib.* 5077–5080——Similar regulations for all the workhouses in Ireland as to discipline, *ib.* 5081, 5082.

Statement as to there being no law of settlement in Ireland, the pauper becoming chargeable wherever he is found destitute, *Lambert* 5124–5126—— Limitation of the number of *ex officio* guardians on local boards, so that they shall not be more numerous than the elected guardians, *ib.* 5162–5164——Determination of the number of guardians by the Poor Law Commissioners, *ib.* 5165, 5166——Election of guardians by owners and occupiers, as ratepayers, all occupiers under 4 *l.* not being rated, *ib.* 5167–5169.

See also *Lunatics*, 9.

Irish Poor (*Scotland*). Very poor character of the Irish who come to Scotland, the number in receipt of indoor and outdoor relief being very considerable, *Rigg* 35–38——Evidence in support of the conclusion that the law of settlement in Scotland, and the necessity of five years' continuous residence in any parish, press with peculiar severity upon the Irish poor, *Tracy* 3638–3703. 3708–3722.

Great expense in the removal of Irish paupers from the Edinburgh city parish, whilst they frequently come back again almost immediately; instances of this, *Kemp* 4005–4026. 4035, 4036——Large number of Irish poor in Canongate parish, the practice being to relieve them without removal, *Allison* 4185–4187.

Large increase of Irish paupers chargeable in Scotland, and large decrease of removals to Ireland, *Walker* 5594–5598.

Table showing the number of Irish paupers chargeable in Scotland, and the number removed to Ireland in each of the years 1864–69, *App.* 380.

See also *Dumbarton.* *Removal of Paupers.* *Roman Catholics.*

Irremovability. Important modifications made in the law of removal in England, by facilitating the acquisition of irremovability; tendency thereby to an abolition of the law

Irremovability—continued.

law of settlement, *Lumley* 476-488. 530, 531. 577-579——Disapproval of irremovability in Scotland after one year's residence in any union, as in England, *Walker* 5366-5369.

See also *Settlement.*

Islay Combination. Unfortunate results of the Islay combination, *Walker* 5484, 5485. 5519.

J.

Jedburgh Combination. Statement of the expenditure and number of poor in this combination in each year since 1846; also the rates of increase or decrease in population, expenditure, and poor during the period prior to the erection of the poorhouse, and during the subsequent period, *App.* 413, 414.

Johnshaven. See *Benholm.*

K.

Kelso Combination. Particulars relative to the expenditure and pauperism in Kelso combination before and since 1846, showing the effect of the poorhouse, *App.* 414.

Kemp, Daniel. (Analysis of his Evidence.)—Has been in charge of the City poorhouse in Edinburgh for thirteen years; had a similar experience previously in Wrexham Union, 3809-3813——Statement of the number of paupers in the Edinburgh City Poorhouse in each year since 1847, together with the average cost per head in different years, 3814-3828——Distinct building used for lunatic wards, the number of this class being very stationary, 3829, 3830——Practice of boarding out children, there being but few in the poorhouse, 3831-3833.

Evidence showing that much abuse arises on account of paupers frequently leaving the poorhouse and coming back again, whilst in numerous instances they return minus the clothes supplied to them, 3834 *et seq.*, 3993 *et seq.*——Conclusion as to the necessity of increased powers for punishing paupers who part with their clothes, 3838 *et seq.*, 3993 *et seq.* 4049—— Suggestion also for empowering parochial boards to require longer notice before paupers can leave the poorhouse, as well as to detain them under certain circumstances, 3841-3846. 3875-3883.

Information as to the work required of indoor paupers; want of further facilities and powers in this respect, 3874. 3906-3913. 3928-3931——Illustration in the case of a pauper named James Chisholm, of the great abuse through facility of leaving and returning to the poorhouse, 3884-3906——Evil of the system of application to the sheriff in order to return to the poorhouse; amendment desirable, 3901-3905. 3942-3952. 3993, 3994——Want of power to punish paupers refusing to work, 3908-3913. 3928-3930.

Contented character of the aged and decent poor in the City poorhouse; privileges allowed to this class, 3914-3922——Large number of inmates who leave in the summer and get some work, 3923-3925——Inadequate workhouse accommodation in winter, so that outdoor relief is sometimes improperly exacted, 3925-3927——Saving of a vast amount of relief by the parish if the workhouse test could be efficiently applied, 3931-3939.

Care taken as to the classification of the inmates; very improved classification to be carried out in the new poorhouse being built by the parish, 3937. 3940, 3941. 3982-3992——Statement as to witness being entirely under the orders of the parochial board, and being liable to dismissal by them, 3953, 3954. 3965-3968——Expediency of the Governors of poorhouses in Scotland coming under the Superannuation Act, as in England and Ireland, 3969-3975——Disapproval of monster poorhouses, involving a very large staff, 3976-3981.

Great expense in the removal of Irish paupers from the City parish, whilst they frequently come back again almost immediately; instances of this, 4005-4026. 4035, 4036——Suggestion whether the law of settlement should not be abolished, birth settlement only being retained; saving thereby of great expense in litigation, 4016-4034——Due facilities provided in the City parish as regards the religious instruction of Roman Catholic children: facilities also as to the attendance of adults at places of worship, 4037-4048——Belief that in the Scotch poorhouses generally, the Roman Catholic inmates have adequate facilities for going to their own places of worship, 4042-4048.

Increasing cost of the lunatics of the City parish since the year 1858, owing very much to the action of the Board of Lunacy; grounds for this statement, 4050-4077——Economy if pauper attendants instead of paid attendants were more largely employed in the lunatic wards, 4066-4083——Improvement if the pauper lunatics were under the Board of Supervision; necessity of the control of a central board, 4084-4094.

Abuse in the City parish in respect of the relief of mothers with illegitimate children, 4095-4102——Great importance of some power of removing illegitimate children from the vicious influence of their mothers; suggestions hereon, 4100-4109——Practice of witness's parish as to the prosecution of the fathers of illegitimate children, the expense being often thrown away, 4110-4113.

Report, 1870—*continued.*

Kilmallie. Return of paupers belonging to the parish of Kilmallie who resided in other parishes for six years and upwards, without having acquired a settlement, from January 1864 to January 1869, *App.* 456——Return of paupers made chargeable by Killmallie to other parishes, as the parish of birth, from January 1864 to January 1869, *ib.*

Kincardineshire. Impression that pauperism and expenditure are increasing throughout Kincardineshire, *Scott* 677-679——Great want of uniformity in the system of classification in the county; instances of this, *ib.* 811, 812. 834–845.

Limited extent to which there is a classification of the inmates in the combination poorhouse, *Tevendale* 1521–1524——Satisfaction of the parishes with the working of the combination poorhouse, *ib.* 1532——Information relative to the number and cost of the poor in Kincardineshire for the last twenty years; great increase of cost chiefly in respect of mangement, and the poorhouse, *ib.* 1586–1612.

Increased number of pauper lunatics in the county since the Lunacy Act, *Tevendale* 1659–1664——Increase of the assessment in Kincardineshire in 1868, as compared with 1860, though the valuation has increased by more than 50,000 *l.*, *ib.* 1735–1739——Large amount of vagrancy in the county; particulars as to the mode of dealing with these people, *ib.* 1740–1761.

Particulars of expenditure, in 1868-69, in each parish in the county, with reference to valuation and population, *App.* 333.

Summary of the number of registered poor in the county, and of the yearly expenditure thereon for each of the twenty years ending 14th May 1849-69, *App.* 336——Remarks by Mr. Tevendale upon several of the heads of expenditure in the foregoing statement, *ib.* 337, 338.

Increased valuation of the county adverted to; circumstance of the increase of assessable value having nearly equalled the additional expenditure, *App.* 338.

Kirk Session. See *Parochial Boards.*

Kirkaldy Combination. Statement of the expenditure and number of poor in this combination in each year 1846; also the rates of increase or decrease in population, expenditure, and poor during the period prior to the erection of the poorhouse, and during the subsequent period, *App.* 415.

Kirkcudbright Combination. Particulars relative to the expenditure and pauperism in this combination previously to and since the erection of the poorhouse, *App.* 415, 416.

Kirkpatrick Fleming Combination. Statement of the expenditure and number of poor in this combination in each year since 1846; also the rates of increase or decrease in population, expenditure, and poor during the period prior to the erection of the poorhouse, and during the subsequent period, *App.* 416.

Kyle Combination. Explanation relative to a certain report by witness, in March 1862, suggesting amendments in the Kyle Combination Poorhouse, *Peterkin* 6128.

Details of the expenditure and number of poor in the combination in each year since 1846; also the rates of increase or decrease in population, expenditure, and poor during the period prior to the erection of the poorhouse, and during the subsequent period, *App.* 417.

L.

Laggan. Account of charge and discharge for the year ended 14th May 1868, *App.* 441——List of registered poor in the parish chargeable to the parish in the course of the year ended 14th May 1868, together with the amount expended on account of each case during the year, *ib.* 442, 443.

Lambert, John. (Analysis of his Evidence).—Explanation of the duties of witness (who is a poor-law inspector in England), as superintendent of the Audit Department of the Poor-law Board, 4915–4917——Appointment of the auditors in England by the Poor-law Board since 1868; 4918——Total of 46 auditors, their remuneration varying greatly, 4919, 4920. 4937–4939——Information relative to the functions of the auditors, and the course pursued in the investigation of the accounts of the boards of guardians; excellent effect of the audit in securing uniformity of accounts, and in preventing illegal expenditure, 4921–4936.

Particulars as to the practice in England in regard to the valuation or assessment for poor-law purposes: improvement if there were, as in Scotland, an assessor who valued both for imperial and local taxation, 4940–4958. 4960–4962——State of the law under the English poor-law as to the relief of the able-bodied; power given to the Poor-law Board to issue orders on the subject, 4963——Issue by the Board of two classes of orders for regulating the practice in the matter of outdoor and indoor relief respectively; prohibition of relief to the able-bodied, save within certain exceptions, 4964–4968.

Important distinction between Ireland and England as to the law and practice in regard to outdoor relief; very stringent restrictions in Ireland against relief to the able-bodied,

Report, 1870—*continued.*

Lambert, John—continued.

bodied, save in the workhouses, 4969-4976——Consideration of the system of registration of births in England and Ireland, as compared with Scotland, with reference to the much smaller proportion of illegitimate births registered than in the latter country, 4977-4982. 5058-5060.

Details relative to the system of medical relief in Ireland, and its administration by means of dispensaries and dispensary committees instead of by the parochial boards; amount of the expenditure in salaries, medicines, &c., and way in which the cost is defrayed, 4983-5039. 5073-5080——Varying amount of the outdoor allowances in England, these being larger than in Ireland, 5007-5013——Very small cost of outdoor relief in Ireland as compared with the cost of indoor relief, 5013. 5065.

Absence of power in any person to compel the local authorities in England or Ireland to relieve him, the responsibility of refusal resting with the relieving officer, who may be dismissed by the Poor Law Board for such refusal, 5040-5057——Comparison between England and Ireland as regards population, pauperism, and the cost of relief; much more stringent and economical administration of the law in the latter country, 5061-5095——System of electoral divisions in Ireland for the constitution of boards of guardians, each union comprising a certain number of such divisions, 5066, 5067.

Explanation relative to the more stringent application of the law in Ireland than in England; conclusion as to this being justifiable, and as to due regard being had to the interests of the paupers, 5068-5070. 5072——Exceptional power of the guardians in Ireland to grant temporary out-door relief to able-bodied persons and their families ejected from their holdings, 5070, 5071——Similar regulations for all the workhouses in Ireland as to discipline, 5081, 5082.

Arrangements in Ireland as to pauper lunatics who are dangerous being placed in the district lunatic asylums, whilst harmless lunatics are kept in the workhouses, or are allowed to be with their friends, 5083-5085——Very unfit accommodation for the lunatics in workhouses, 5085. 5106, 5107——Way in which the district asylums are administered and inspected; entire absence of any control in the Poor Law Commissioners as regards the pauper lunatics therein, 5086-5093. 5102-5105——Amendments desirable as regards the management of lunatics in Ireland; advantage in their being all under the Poor Law Commissioners, 5093-5101.

Information relative to the management and inspection of pauper lunatics in England, in the asylums and workhouses respectively; inspection in each case by the Lunacy Commissioners, 5108-5118——Approval of all pauper lunatics and lunatics generally in England being placed under one board, as by an amalgamation of the Lunacy Board with the Board of Supervision, 5119-5123.

Statement as to there being no law of settlement in Ireland, the pauper becoming chargeable wherever he is found destitute, 5124-5126——Arrangement in Ireland for placing orphans and deserted children with families, whence at the age of ten they are brought back to the workhouses if not previously taken into employment, 5127-5132 5135-5139——Prevention of litigation in Ireland by there being no law of settlement, 5133.

Objection to an entire abolition of residential settlement in England; approval, however, of the increased facility of acquiring irremovability, as by one year's residence, 5134. 5140-5161. 5177-5179——Power of removal of paupers from England and Scotland to Ireland, whilst there is no power of removal from the latter country; doubt as to hardship arising in consequence, 5149-5154. 5170-5177.

Limitation of the number of *ex officio* guardians on local boards in Ireland, so that they shall not be more numerous than the elected guardians, 5162-5164—— Determination of the number of guardians by the Poor Law Commissioners, 5165, 5166——Election of guardians by owners and occupiers as ratepayers, all occupiers under 4 *l.* not being rated, 5167-5169——Advantage of as few removals as possible; very few between England and Scotland, 5177-5180.

Lanark Orphanage. Readiness of several parochial boards to avail themselves of the Lanark Orphanage, *Rigg* 101. 117——Refusal of the City Board of Edinburgh to send Roman Catholic children to the orphanage at Lanark, on the ground that it is a monastic institution, *ib.* 97. 101-103——Great care taken of the children in the Lanark institution; objection that family influence is lost, *Sir J. G. Baird* 1959. 1973-1975——Satisfaction given to the Roman Catholics by the Canongate parish in placing some children in the Lanark Orphanage, *Allison* 4230-4233——Belief as to the orphanage being well conducted; witness, however, would prefer the children being placed in labourers' families, *Walker* 5885, 5886.

Latheron. Table showing the expenditure and number of poor of the parish for each year from 1846 to 1869, together with the rates of increase or decrease in population, expenditure, and poor, during the period prior to the erection of the poorhouse, and during the period subsequent thereto, *App.* 417.——*See* also *Wick.*

Law

Report, 1870—*continued.*

Law Expenses. See *Litigation. Settlement.*

Linlithgow Combination. Statement of the expenditure and number of poor in this combination in each year since 1846; also the rates of increase or decrease in population, expenditure, and poor during the period prior to the erection of the poorhouse, and during the subsequent period, *App.* 419.

List, George Henry. (Analysis of his Evidence.)—Long experience of witness as chief constable for the counties of Haddington and Berwick, 3724, 3725——Information relative to the practice adopted in Haddingtonshire in 1851, whereby vagrants are relieved, through the intervention of the police, in refuges, and are then passed on, 3726 *et seq.*——Small payment by the parochial boards for working this system, 3729–3731. 3746–3748. 3796–3798. 3805–3808——Excellent effect of the supervision of the police as regards the amount of crime committed by vagrants, 3732–3734. 3742, 3743. 3749——Number of vagrants in different years; large increase since 1867; 3735–3741.

Details as to the practice of passing the vagrants out of the county: difficulty of this in other counties, 3760–3780. 3786–3788. 3800–3805——Abuse in Berwickshire in respect of vagrants; advantage if the practice in Haddingtonshire were adopted, 3749–3753. 3756——Large proportion of those relieved through the police who are able-bodied, 3754, 3755——Extremely few vagrants who return; statement hereon as to their receiving only bread and water in the refuges, 3781–3791——Relative number of males, females, and children, and of English, Scotch, and Irish vagrants in the county, 3784, 3785.

Great advantage if parishes were bound to provide refuges where vagrants could be relieved for a night, and if at the same time public begging were punishable, 3790–3795.

Litigation. Valuable effect of the Act of 1834 as regards the litigation arising out of questions of settlement in England, *Lumley* 502.

Heavy cost of litigation consequent on the law of settlement in Scotland, *Scott* 995–1015——Considerable litigation caused by derivative settlements, *Tevendale* 1542.

Very little litigation in respect of settlement, so that the present mode of dealing with disputed cases need not be disturbed, *Sir J. G. Baird* 2003, 2004——Prevention of litigation in Ireland by there being no law of settlement, *Lambert* 5133.

Reference to certain Returns for 1868 and 1869 as showing the amount of law expenses under different heads, the result being that the cost of litigation in respect of questions of settlement and of right to relief is now exceedingly moderate, *Walker* 5233–5239. 5359——Total of 7,089 *l.* for law expenses in 1869; how distributed, *ib.* 5234. 5236. 5238—— Total of only 2,453 *l.* as the cost of litigation in 1869 in respect of settlement, *ib.* 5234. 5236——The litigation about the right to relief amounted to only 520 *l.* in 1868, and to 306 *l.* in 1869, *ib.* 5234–5236.

Reduced cost of litigation owing to the law of settlement being so well understood, *Walker* 5239. 5363—— Increased litigation if the jurisdiction of the court of session were withdrawn, *ib.* 5240—— Doubt as to the smaller parishes being prejudiced by the fear of litigation with large parishes in respect of questions of settlement, *ib.* 5350–5357.

Return showing under various heads the cost of litigation and law expenses in each county in Scotland in 1868 and 1869, *App.* 362, 363.

Lochgilphead Combination. Statement of the expenditure and number of poor in this combination in each year since 1846; also the rates of increase or decrease in population, expenditure, and poor during the period prior to the erection of the poorhouse, and during the subsequent period, *App.* 419.

Lodgers. Suggested liability of lodgers to be assessed, *Millar* 2793.

Lodging-Houses. Decided objection to facilities to parochial boards to erect lodging-houses for the poor, *Walker* 5328–5331——Existence previously to 1861 of a great many parochial lodging-houses, there being still some few remaining, *Peterkin* 6019–6024——Approval of some parochial lodging-houses or small poorhouses in the Highlands; difficulty as to their inspection and management, *ib.* 6025–6052.

Lorn Combination. Statement of the expenditure and number of poor in the combination in each year since 1846; also the rates of increase or decrease in population, expenditure, and poor during the period prior to the erection of the poorhouse, and during the subsequent period, *App.* 420.

Lumley, William Golden, Q.C. (Analysis of his Evidence.)—Long experience of witness as Assistant Secretary of the English Poor Law Board, 336–339——Bounden duty of the local authority in any place in England to give the requisite relief to any applicant, 341—— Administration of relief in each parish or union by a Board of Guardians; particulars hereon as to the constitution and election of guardians, 342. 349–359——

Report, 1870—*continued.*

Lumley, William Golden, Q.C. (Analysis of his Evidence)—*continued.*

Formation of the great bulk of unions under the Poor Law Amendment Act of 1834, the number and size of the parishes in union varying greatly, 342-344——Initiative taken by the Central Board in London as regards the constitution of unions, 345-348.

System of *ex officio* guardians in England, these being justices of the peace for the county in which the union is situated, 351-354——Circumstances taken into consideration in apportioning the guardians amongst the parishes, so that the large parishes in unions may not be outvoted by the small parishes, 356-359——Information as to the practice in levying the poor rate, and as to the owners being sometimes rated when the tenements are of small value, though the occupier is in all cases liable, 360-390.

Duty of the overseer in England to impose the rate, the guardians being concerned only with its administration, 361, 362. 371. 393. 400——Probable effect of a recent law in leading to the non-exemption of small occupations, as the occupiers are empowered to deduct the rate from the rent, 362-367——Power of the parishes to rate the owner when the value is under 8*l.*, a deduction being allowed, 368-370. 372-386——Remedy against the goods of both the owner and occupier, for the recovery of the rate, there being also a power of imprisonment, 387-392.

Obligation upon the board of guardians to supply the overseers with estimates of the amount required for the poor, 393, 394——Allocation of the gross amount required for any union among the several parishes according to their rateable value, 394-399——Amended law in 1834 relative to the formation of unions; great variety of practice previously, 401-404——Duty of the overseers no longer to give relief, save in urgent and exceptional cases, 404-408——Entirely distinct duties of the relieving officer and of the overseer; particulars as to the duties of the former, 405-412.

Discretion of the board of guardians in England as to giving relief, there being no appeal in the event of refusal, 413-416. 427. 431, 432——Regulations and restrictions by the Poor Law Board as to the administration of out-door relief to the able-bodied; several orders issued on the subject, 417-430. 447. 464-469——Liability of the relieving officer to dismissal by the Poor Law Board, 431. 433. 436. 448——Absence of power to dismiss the overseer, 434, 435——Satisfactory discharge of their duties by relieving officers generally, though they sometimes give out-door relief unduly; position and remuneration of this class adverted to hereon, 437-446.

Complicated arrangement as to the terms of appointment and dismissal of medical officers for the out-door poor in England, 449-455——Information as to the duties of the medical officers, and the regulations as to the supply of medicines to out-door patients, 456-460——Payment of the medical officers mainly by salaries, there being also fees for special operations, 461-463.

Details relative to the power and practice of boards of guardians in England as to the removal of paupers to their place of settlement, 467 *et seq.*——Great mischiefs attending the system of non-resident relief; obstacles to its prohibition by the Poor Law Board, 471, 472. 523-528——Important modifications made in the law of removal, by facilitating the acquisition of irremovability; tendency thereby to an abolition of the law of settlement, 476-488. 530, 531. 577-579.

Explanation of the various modes of acquiring a settlement, and of the different circumstances under which settlement may be lost, 489-507——Valuable effect of the Act of 1834 as regards the litigation arising out of questions of settlement, 502——Very little removal of paupers in recent years, 503-511——Information relative to removals to Ireland, there being no law of settlement or removal in that country; probability of these removals being almost put a stop to, through the effect of a recent decision of the Court of Queen's Bench, 512-522.

Doubt as to the expediency of abolishing the law of settlement on the law of removal; statement hereon as to the great increase of pauperism in the metropolis concurrently with the decreased power of removal, 528-540——Facilities for the workhouse test in Ireland, and for the restriction of out-door relief, the condition of England being very different in this respect, 539, 540——Relief of about five-sixths of the paupers in England out of the workhouses, the latter being applied to the able-bodied, but containing also many infirm and disabled people, 541-547——Difficulty in stating the average amount of relief throughout the country, 548-553.

Control exercised by the Poor Law Board over the accommodation in workhouses, and over their management, 554, 555——Isolated instances of parishes which have hitherto refused to provide workhouses; unsatisfactory practice as to relief in these places, 556-567. 576——Reduced number of children in the workhouses, as they are largely placed in separate workhouse schools, or district schools, 568, 569——Recent practice of boarding-out orphan children; doubt whether this system will answer, 570-575.

Difficulty of ascertaining from Returns whether the workhouse test operates in reducing the rates, 580-583——Tendency of the Union Chargeability Act to increase the expenditure over the whole union; there are however several causes of increased expenditure,

Report, 1870—*continued.*

Lumley, William Golden, Q.C. (Analysis of his Evidence)—*continued.*

diture, irrespectively of the Act, 584–593——Less parochial interest in the expenditure since the Act was passed, and the area of chargeability enlarged, 587–592.

Information relative to the maintenance and management of pauper lunatics in England, these not being under the jurisdiction of the Poor Law Board, 594–604——Provision being made in the metropolis for harmless and imbecile pauper lunatics, the asylums for whom are to be under the management of the Poor Law Board, 596, 597——Large number of harmless lunatics allowed to remain with their friends, 603, 604.

Frequent instances of clergymen being guardians, though they are not *ex officio* guardians, 605. 610–612——Varying qualifications for guardians in different parishes; necessity in every case of their being ratepayers to some extent or other, 606–609. 613.——Facilities of boards of guardians for sending deaf and dumb, and blind children to institutions, no special institutions being provided for them out of the rates, 614–619——Meeting of boards of guardians weekly or fortnightly, 620–622.

Further statement as to guardians being bound to relieve destitute persons, though there is no positive legal obligation, 623–631——Liability of that parish to find relief in which a destitute person is found whose settlement cannot be ascertained elsewhere, 632.

Lunatics:

1. *Increase in the Number of Lunatics.*
2. *Accommodation in Asylums, and Supervision exercised.*
3. *Suggestions for the Transfer of harmless or fatuous Patients from Asylums to Poorhouses; Economy thereby.*
4. *Boarded-out Patients; improved Arrangements required.*
5. *Sheriffs' Orders for Committal to Asylums.*
6. *Inspection by Sheriffs.*
7. *Question of the Expense being borne by the State.*
8. *Question of an Amalgamation of the Lunacy Board with the Board of Supervision, or of a Transfer of Pauper Lunatics to the latter Board.*
9. *England and Ireland.*

1. *Increase in the Number of Lunatics:*

Effect of the establishment of a Lunacy Board in Scotland in increasing the number of registered lunatics, *Tuke* 161–163——Calculation that since 1858 there has been an actual increase of lunacy at the rate of about 100 lunatics yearly; rate of increase of the population adverted to hereon, *ib.* 162–169.

Increase in the number of lunatics adverted to as more apparent than real, *Cochran* 1256–1259——Effect of the Lunacy Act in greatly increasing the number of ascertained cases of lunacy throughout the country, *Sir J. G. Baird* 1805–1809.

2. *Accommodation in Asylums, and Supervision exercised:*

Necessity already of increasing the accommodation in the Argyll and Fife district asylums, *Tuke* 170–176——Opinion that no lunatic asylum should hold more than 350 or 400 patients, this being as much as one superintendent can manage, *ib.* 177–181. 185–187. 296, 297——Statement of the accommodation in the several district asylums, *ib.* 182–184——Expectation that it will be necessary to enlarge the asylums from time to time, unless some new arrangements be adopted, *ib.* 188–190.

Much more frequent and effective supervision of the lunatics in asylums than in private dwellings, *Tuke* 197–206——Opinion that the asylums are very efficiently conducted, *ib.* 298–301.

3. *Suggestions for the Transfer of harmless or fatuous Patients from Asylums to Poorhouses; Economy thereby:*

Suggestions also for the transfer of harmless or fatuous patients from asylums to lunatic wards in poorhouses, under proper supervision, *Tuke* 190–193. 259——Expediency of all patients being sent, in the first instance, to asylums, whence they might be transferred if found harmless and incurable, *ib.* 193. 261–265——Approval of powers in the Lunacy Board to require the transfer of any patient from an asylum to a poorhouse, *ib.* 270, 271.

Much less cost in poorhouses than in asylums, *Tuke* 272–280——Sufficiently good treatment in poorhouses for fatuous patients, *ib.* 302——Decreased cost of fatuous lunatics by placing them in poorhouses instead of asylums, *Cochran* 1238–1244.

Much less cost of fatuous paupers in the poorhouse than in the asylum, *Tevendale* 1504——Twofold expense of pauper lunatics in asylums as compared with the expense in poorhouses; obstacle to keeping them all in poorhouses, *ib.* 1665–1672——Economy if pauper attendants instead of paid attendants were more largely employed in the lunatic wards, *Kemp* 4066–4082.

Report, 1870—*continued.*

LUNATICS—continued.

4. *Boarded-out Patients; improved Arrangements required:*

Proposition for an amended and extended system of boarding out harmless incurable patients, increased pay being given, and improved supervision being provided, *Tuke* 190 *et seq.*——Total of about one-fourth of the whole number of lunatics boarded out, *ib.* 194, 195——Exceedingly imperfect supervision of the boarded-out lunatics, *ib.* 197. 208–213. 323. 325–330.

Proposal that all the lunatics in private dwellings be placed under the care of the district boards, and be visited from time to time by the medical officers of the asylums; economy and efficiency thereby as compared with inspection by the Deputy Commissioners, *Tuke* 207. 214. 219–222. 257. 266–268. 281–284. 303–312. 323——Necessity of license from the Lunacy Board when lunatics are sent direct to private dwellings, without first going to an asylum, *ib.* 215, 216——Very unfit accommodation frequently sanctioned by the Deputy Commissioners for the boarded-out patients, *ib.* 223–226. 236–238. 245, 246. 251–256.

Several patients boarded in the village of Kennaway, at a charge of 5 *s.* or 6 *s.* a week; entirely inadequate character of the accommodation and treatment, *Tuke* 224–241. 291. 318–322——Conclusion as to the insufficiency of the allowance for boarded-out patients; suggestion that the allowance be 7 *s.* or 8 *s.* a week, *ib.* 226–241. 247–249. 254–257. 292–295. 324——Fallacy of the calculations as to the mortality being less when patients are boarded out from the asylums, *ib.* 242–244. 250.

Suggestion that not more than four patients be placed in one cottage, *Tuke* 260. 292–295——The boarding-out should be confined to fatuous patients, *ib.* 261–265——Qualifications of the Deputy Commissioners adverted to, *ib.* 309, 310. 313, 314——Importance of improved supervision in the case of boarded-out patients with a view to their being better fed, *ib.* 318–323. 333–335.

5. *Sheriffs' Orders for Committal to Asylums:*

Relief to the sheriffs if they were no longer charged with the duty of making orders for the committal of lunatics to asylums; instance in witness's case of the expense to which this duty may give rise, *Barclay* 4907–4913.

6. *Inspection by Sheriffs:*

Advantage if the sheriffs visited the patients both in poorhouses and in asylums, *Tuke* 285–290.

7. *Question of the Expense being borne by the State:*

Statement in favour of the charge for lunatics being borne by a national rate, *Scott* 755, 756. 764, 765. 778–783——Suggestion that pauper lunatics be supported by the State, *Hay* 4460–4463——Grounds for the opinion that lunatics should be charged upon the Consolidated Fund, *Martin* 4813–4815. 4822–4824.

Grounds for objecting to lunatics being made a county or a national charge, *Walker* 5651, 5652——Suggestion that Government might pay the expenses incurred by procurators fiscal in declaring persons to be lunatics, *Peterkin* 6138.

8. *Question of an Amalgamation of the Lunacy Board with the Board of Supervision, or of a Transfer of Pauper Lunatics to the latter Board:*

Probable advantage if the same central board dealt with lunatics and paupers, *Tuke* 217, 218. 269. 276——Doubt as to the advantage of placing lunatics under the Board of Supervision, in lieu of the Lunacy Board, *Cochran* 1250–1255——Objection to an amalgamation of the Lunacy Board with the Board of Supervision, *Sir J. G. Baird* 2014, 2015.

Saving of much trouble and correspondence if the Board of Supervision dealt with pauper lunatics, *Smollett* 2932–2940——Improvement if the pauper lunatics were under the Board of Supervision, *Kemp* 4084–4094——Approval of the pauper lunatics being retransferred to the charge of the Board of Supervision, *Martin* 4807–4812.

Grounds for the opinion that it would be a great improvement if the Lunacy Board were merged in the Board of Supervision, and if two medical members were added to the latter Board, *Barclay* 4836 *et seq.*; 4899–4906——Explanation that witness contemplates all lunatics, as well as pauper lunatics, being under the same board with ordinary paupers, *ib.* 4899–4901——Approval of all pauper lunatics, and lunatics generally, in Scotland, being placed under one board, as by an amalgamation of the Lunacy Board with the Board of Supervision, *Lambert* 5119–5123.

Statement as to pauper lunatics, and lunatic wards in poorhouses, being entirely under the charge of the Board of Lunacy, there being no collision or conflict of jurisdiction in the matter between such Board and the Board of Supervision, *Walker* 5249–5251. 5266–5285——Evidence opposed to an amalgamation of the two Boards, or to the Board of Supervision being charged with the care of lunatics who are not paupers, or of pauper lunatics, *ib.* 5254–5290.

Report, 1870—*continued.*

LUNATICS—continued.

8. *Question of an Amalgamation of the Lunacy Board, &c.*—continued.

Further evidence opposed to the Board of Supervision having charge of the whole lunacy system of Scotland, including lunatics who are not paupers, *Walker* 5769–5778.

9. *England and Ireland:*

Information relative to the maintenance and management of pauper lunatics in England, these not being under the jurisdiction of the Poor Law Board, *Lumley* 594–604——Provision being made in the metropolis for harmless and imbecile pauper lunatics, the asylums for whom are to be under the management of the Poor Law Board, *ib.* 596, 597——Large number of harmless lunatics allowed to remain with their friends, *ib.* 603, 604.

Arrangement in Ireland as to pauper lunatics, who are dangerous, being placed in the district lunatic asylums, whilst harmless lunatics are kept in the workhouses, or are allowed to be with their friends, *Lambert* 5083–5085——Very unfit accommodation for the lunatics in the workhouses, *ib.* 5085. 5106, 5107——Way in which the district asylums are administered and inspected; entire absence of any control in the Poor Law Commissioners as regards the pauper lunatics therein, *ib.* 5086–5093. 5102–5105——Amendments desirable as regards the management of lunatics in Ireland; advantage in their being all under the Poor Law Commissioners, *ib.* 5093–5101.

Information relative to the management and inspection of pauper lunatics in England in the asylums and workhouses respectively; inspection in each case by the Lunacy Commissioners, *Lambert* 5108–5118.

M.

M'Laughlin, Margaret. Examination in detail relative to the case of Margaret M'Laughlin, a child whose parents were both Roman Catholics, but who was brought up as a Protestant, not having been made a pauper; grounds for complaint against the law and the authorities in this case, *Tracy* 3340–3348. 3356–3405. 3483. 3536–3581.

Management. Important increase in the management expenses, owing to the increased salaries of the inspectors, *Tevendale* 1640–1655.

Explanation on the subject of management expenses, and the several items comprised therein; sundry sums improperly included, *Walker* 5659–5663.

Statement by Committee of the Commissioners of Supply for the county of Edinburgh, showing that the cost of poor law management in Scotland bears a favourable comparison with the cost in England, *App.* 374, 375.

Abstract special return of management, for the year 1869, showing the cost in each parish and county under various heads, *App.* 381–396——Total of 62,177*l.* 19*s.* 7*d.*, *ib.* 396.

Summary of special return relative to the management in 1869, showing the cost for each county under an extended number of headings, *App.* 397–399——Total of 95,824*l.* 6*s.* 4*d.*, *ib.* 399.

Statement submitted by Mr. Walker containing a comparative view of total expenditure, and of expenditure on management, in unassessed parishes and in assessed parishes, exclusive of buildings, in different years, *App.* 4571.

See also *Board of Supervision. Combination of Parishes. Expenditure. Parochial Boards. Poorhouses. Settlement.*

Mandates. Statement as to the corruption which prevails under the mandate system in the working of parochial boards; expediency of the system being abolished or greatly amended, *Millar* 2707. 2710–2715——Strong objection to the mandate system, *Smollett* 3092, 3093——Approval of the abolition of mandates, *Risk* 5295.

Removal of the chief abuse in respect of mandates by raising the ownership qualification, *Walker* 5451. 5463, 5467——Suggestion that mandates be limited in operation to three years, and be then necessarily renewed, *ib.* 5456–5463——Inconvenience in highland parishes if mandates were limited to one year, *ib.* 5456——Restriction desirable as regards the use of the parochial funds for procuring mandates, *ib.* 5464–5466.

See also *St. Cuthbert's*, 4.

Marriages. Suggestion for facilitating marriage without the expense of proclamation of the banns, this tending to encourage cohabitation and illegitimacy, *Allison* 4246–4257.

Martin, Nichol. (Analysis of his Evidence.)—Long experience of witness as chairman of the Parochial Board of Duirnish, in the Isle of Skye, 4696, 4697——Very high assessment in some parishes in Skye, more especially in the parish of Strath, 4698. 4708.

Report, 1870—*continued.*

Martin, Nichol. (Analysis of his Evidence)—*continued.*

4733-4736. 4754-4759. 4834——Amount of population and number of paupers in Duirnish parish, the assessment being 2*s.* in the pound, 4701-4705. 4736-4741——Total of six elected members and seven or eight heritors on the Duirnish board, 4706, 4707——Excellent effect of the combination poorhouse in the island; extent to which used by witness's parish, 4709-4713. 4741-4753. 4776-4779.

Objections to the present law as to loss of settlement; illustrations of its hardship in throwing back paupers upon the parish of their birth, 4713-4732. 4763-4775——Opinion favourable to a total abolition of the law of settlement, else to an important amendment of the law, 4719-4728——Explanation as to too much outdoor relief being given in Duirnish parish; increased cost of indoor relief in comparison, 4741-4748.

Information relative to the lunatic patients in the parish of Duirnish, and their mode of treatment and cost, 4781, 4782. 4798-4806——Advantage of the visits of Mr. Peterkin to Skye, 4783-4789——Due inspection exercised by the Lunacy Board over the lunatics in the island, 4790-4797——Approval of the pauper lunatics being retransferred to the charge of the Board of Supervision, 4807-4812.

Grounds for the opinion that lunatics should be charged upon the Consolidated Fund, 4813-4815. 4822-4824——Objection to registration and vaccination expenses being charged upon the poor rate, 4815-4822——Approval of a combination of parishes in Glasgow, Edinburgh, &c., 4828——Unduly large area if all the parishes in Skye were combined, 4829-4833.

Means and Substance. See *Assessment.*

Medical Officers. Complicated arrangement as to the terms of appointment and dismissal of medical officers for the outdoor poor in England, *Lumley* 449-455——Information as to the duties of the medical officers in England, and the regulations as to the supply of medicines to outdoor patients, *ib.* 456-460——Payment of the medical officers mainly by salaries, there being also fees for special operations, *ib.* 461-463.

Entire inadequacy of the remuneration of the medical officers in Scotland; approval of increased payment by means of a national rate, *Scott* 766-772. 783-785. 789-794 Objection to the medical officers being more directly under the control of the Board of Supervision, *Greig* 2317——Approval of the appointment and dismissal of the medical officers resting with the local boards, *Smollett* 3105-3107.

Improvement if the appointment of medical officers in Scotland were more permanent, *Walker* 5291——Objection to the medical officer being required, for a fixed salary, to supply medicines, *ib.* 5291——Circumstance of there being no obligation upon parochial boards to appoint a medical officer; opinion that such appointment should be compulsory, *ib.* 5292-5295——Suggestion that the salary of the medical officer be exclusive of the cost of medicines, *ib.* 5298.

Proposal that, concurrently with the obligation to appoint a medical man at a fixed salary, the grant be distributed over all the medical officers without exception, *Walker* 5298-5302——Great variation in the amount of salaries of medical officers; very small salaries in small rural parishes, *ib.* 5308-5314.

Reference to a communication from the Board of Supervision to the Home Office in July 1868, as showing in detail the views of the board relative to the appointment and remuneration of medical officers, *Walker* 5319, 5320——Conclusion favourable, on the whole, to the medical officers being placed under the Board of Supervision, *ib.* 5327.

Medical Relief. Total expenditure of 33,784*l.* a year for medical relief in Scotland, the grant being only 10,000*l.*, *Walker* 5295. 5326——Small amount of the Government grant for medical relief in Scotland as compared with the grants for that and other purposes in England, *ib.* 5295, 5296——Inexpediency of medical aid being provided by the parish, or by the State, for poor persons not paupers, *ib.* 5315-5319.

Necessary expenditure formerly of a certain minimum sum in medical relief before any parish was allowed to participate in the Government grant, *Walker* 5321,5322——Increased cost of medical relief, though this is none too great, *ib.* 5602. 5620——Suggested increase of the grant for medical relief, *ib.* 5651.

Instance of a parish expending only 1*l.* 6*s.* in medical relief, and sharing in the Government grant, *Peterkin* 6138-6141——Satisfaction expressed generally with the medical relief arrangements, though the salaries may in some instances be inadequate, *ib.* 6142-6156.

See also, *Ireland. Medical Officers.*

Meldrum. Statement relative to the cost and management of the poor in the parish of Meldrum, which is under the Act of 1845; unsatisfactory result as compared with Bourtie parish, *Bisset* 1075-1085. 1104-1108.

Militia Storehouses. Hardship involved in the exemption of militia storehouses from assessment for the poor rate, *Walker* 5820.

Report, 1870—*continued*.

Millar George. (Analysis of his Evidence.)—Was for several years a member of the Govan parochial board, 2698-2700——Is thoroughly conversant with the feelings of the working classes towards the poor law, 2701-2706——Statement as to the corruption which prevails under the mandate system in the working of parochial boards; expediency of the system being abolished or greatly amended, 2707. 2710-2715——Grievance of the ratepayers in Govan parish through their very inadequate representation at the parochial board; particulars hereon as to the constitution of the board, and as to the amendments desirable, 2707-2709. 2716-2734.

Extravagant salaries paid by the Govan parochial board, as at present constituted; particulars hereon, witness calculating that 600 *l.* a year might be saved, 2734, 2735. 2744-2780——Satisfactory rate of expenditure on the poor, there being no extravagance, 2735. 2769-2779——Opinion that parochial boards should have a discretionary power of relieving the able-bodied in times of commercial distress, 2736-2743. 2781-2782.

Removal of some difficulties in respect of settlement if the area of settlement were enlarged, 2783. 2787, 2788——Grievance to poor persons long resident in any parish through their settlement being broken if within five years they obtain any trifling sum from the rates, 2783-2786——Improvement if the area of chargeability and management were enlarged, as in the case of the Glasgow parishes, 2789-2792——Suggested liability of lodgers to be assessed, 2793——Suggestion also that superiors should be assessed upon their feu duties, 2793-2795. 2812-2819.

Hardship upon the paupers, rather than upon the ratepayers, under the operation of birth settlement, when settlement has not been acquired by five years' residence elsewhere, 2796-2811. 2832-2836——Hardship in a residential settlement being liable to be lost before another is acquired; opinion that one settlement should be retained until another is gained, instead of falling back on the birth settlement, 2809-2811. 2820-2834——Doubt as to hardship arising in Glasgow by poor persons losing their settlement through moving from one parish to another, 2839-2841.

Ministers (Established Church). See *Parochial Boards.*

Moir James. (Analysis of his Evidence.)—Is a member of the Town Council of Glasgow; was formerly a member of the parochial board of the city parish, 2461-2465——Feeling of dissatisfaction at Glasgow as to the poorer classes being assessed for the maintenance of paupers, 2466——Dissatisfaction also in regard to the able-bodied poor not being relieved out of the poor rates in times of distress, 2466, 2467. 2557-2560——Examination in support of the claim of the able-bodied to relief, when destitute through inability to obtain employment; suggestions hereon for empowering the parochial boards to relieve the able-bodied, and to set them to work of some kind, 2467-2485. 2491. 2562, 2563. *et seq.*

Hardship in the separation of old married couples in the poorhouse; suggestions for their association, 2485-2490. 2561——Grounds for advocating the exemption from poor rates of the class immediately above the pauper class; suggestions as to the limit up to which exemption should apply, 2526-2533. 2564-2589——Approval of full discretion, as to giving or withholding relief, being left to the parochial boards, 2536-2538——Aversion of the poorer classes to enter the poorhouse; expediency, however, of the poorhouse test, 2539, 2540.

Utterly inadequate system of relief before the Act of 1845; 2541, 2542. 2547——Large increase of expenditure adverted to; opinion as to this being unavoidable, 2542-2549——Non-objection to the three parishes of Glasgow being compelled to amalgamate for rating purposes, 2552-2556.

Monaghan, Elizabeth. Complaint as to the refusal of the North Leith parochial board to send a Roman Catholic child, named Elizabeth Monaghan, to the Lanark Orphanage; interference of the Board of Supervision in this case, the child being now sent to a Catholic school, *Rigg* 117. 120. 122-129. 147.

Papers relative to the case of Elizabeth Monaghan, a Roman Catholic orphan, and an inmate of the North Leith Poorhouse, *App.* 331, 332.

N.

Nairn Combination. Statement of the expenditure and number of poor in this combination in each year since 1846; also the rates of increase or decrease in population, expenditure, and poor during the period prior to the erection of the poorhouse, and during the subsequent period, *App.* 421.

National Rate. Advocacy of a national rate for a portion of the poor law expenditure, such as lunatics; checks necessary for the prevention of local extravagance in the administration of the money thus derived, *Scott* 743-770. 778-794.

Objection to a national rate, or to a large contribution from the Consolidated Fund, as lessening the local interest in the expenditure, *Cochran* 1411-1415. 1430. 1433-1435——

Report, 1870—*continued.*

National Rate—continued.

Extravagance under a system of national rating, *Sir J. G. Baird* 1831——Calculation that a rate of 1*s.* 6*d.* in the pound would be required for all Scotland, *ib.* 1937–1939——Local extravagance if there were a national rate, *Allison* 4289.

Opinion favourable to national rating, *Barclay* 4669. 4677, 4678.

New Deer (*Aberdeen*). Large extent of the parish, which is a purely agricultural one; rapid increase in the population and valuation, *Greig* 2184–2190——System of voluntary assessment in the parish, whilst the parochial board is the same as under the old Act, *ib.* 2191–2193——Payment of 3*d.* in the pound by the landlords and of a similar sum by the tenants, the amount being collected by the factors, *ib.* 2193–2197. 2201——Number of paupers and amount of expenditure in different years, the cost having largely increased, *ib.* 2198–2202.

Very small expenses of management; economy through there not being a legal assessment and a paid collector, *Greig* 2202, 2203——Beneficial operation of private charity in the parish, on account of the assessment being voluntary, *ib.* 2204, 2205——Satisfaction of the Dissenters with the system of management, *ib.* 2206——Total of nine heritors in the parish of whom only one is resident, *ib.* 2207, 2208——Payment made by the railway in the parish, though not legally assessed, *ib.* 2212, 2213.

Contrast between the parishes of Old Deer and New Deer as regards the number of paupers and amount of expenditure, *Greig* 2220–2235. 2269, 2270. 2292. 2305–2316——Information relative to the operation of a combination poorhouse in New Deer parish, there being also a lodging-house for paupers; particulars as to the cost per head in each case, *ib.* 2245–2282——Very beneficial operation of the poorhouse, *ib.* 2257. 2283–2285.

Advantage of the system in New Deer parish of relieving poor persons without placing them on the roll of registered paupers; special fund available for this purpose, *Greig* 2292–2295——Explanation as to the amount and system of medical relief in witness's parish; more liberal payment than in Old Deer, *ib.* 2303–2316. 2318–2321——Very small legal expenses in New Deer parish, *ib.* 2332–2335.

Very few appeals or complaints as to refusal of relief or insufficient relief, *Greig* 2336–2342——Advantage of offering the poorhouse to the mothers of illegitimate children, *ib.* 2372–2374——Practice of boarding out children in the parish, *ib.* 2366–2371.

Statement of the number of poor, and expenditure for the same in the parishes of New Deer and Old Deer in various years since 1791, *App.* 347.

New Monkland. Table showing the expenditure and number of poor of this parish for each year from 1846 to 1869, together with the rates of increase or decrease in population, expenditure, and poor, during the periods prior to the erection of the poorhouse, and during the period subsequent thereto, *App.* 420.

Non-Resident Relief. Great mischief attending the system of non-resident relief; obstacles to its prohibition by the Poor Law Board, *Lumley* 471, 472. 523–528.

North Leith. Table showing the expenditure and number of poor of the parish for each year from 1846 to 1869 together with the rates of increase or decrease in population, expenditure, and poor, during the period prior to the erection of the poorhouse, and during the period subsequent thereto, *App.* 418.——*See* also *Monaghan, Elizabeth.*

Notice of Departure from Poorhouses. See *Poorhouses*, 7.

O.

Old Machar. Voluntary system in operation in Old Machar parish previously to 1835, the first legal assessment having been in that year, *Cochran* 1202, 1203——Large and increasing population of the parish, *ib.* 1204–1208——Comparison of the increase of pauperism in the parish with the increase of population; much smaller increase in the former case, *ib.* 1208, 1209. 1271. 1308–1310.

Information as to the rental of Old Machar and the rate of assessment at different periods; reduced assessment in 1869 as compared with 1849, the valuation, however, having nearly doubled, *Cochran* 1210–1216. 1225, 1226. 1301–1318——Increase of expenditure in 1869 as compared with 1859; large increase in the cost of lunatics adverted to hereon, *ib.* 1217–1224. 1238–1245——Large poorhouse in Old Machar parish, there being also a very large number of outdoor poor, *ib.* 1237.

Statement showing the necessity for legal assessment in Old Machar parish before the Act of 1845; approval of the operation of the Act in the parish, *Cochran* 1291–1300——Average of 3*s.* 7¾*d.* per head per week as the total cost in the poorhouse, the outdoor average being about 8*l.* a head, *ib.* 1319–1326——Advantage of a smaller number of members on the parochial board, the board now comprising at least 1,500 persons, *ib.* 1332.

Practice

Report, 1870—*continued.*

Old Machar—continued.

Practice in Old Machar parish of boarding out children; evidence in approval of the practice *Cochran* 1347-1358——Very trifling cost of litigation in the parish in respect of settlement cases, *ib.* 1360. 1362——Statement that Old Machar parish is not unduly or unfairly burdened with paupers who have come in the first instance from country parishes, *ib.* 1460, 1460*.

Tabulated statement of the expenditure for relief of the poor in each year from 1848–49 to 1868–69, *App.* 335.

Old Monkland. Table showing the expenditure and number of poor of this parish for each year from 1846 to 1869, together with the rates of increase or decrease in population, expenditure, and poor during the period prior to the erection of the poorhouse, and during the period subsequent thereto, *App.* 421.

Out-Door Relief:

1. *Scotland.*
2. *England and Ireland.*

1. *Scotland:*

Doubt as to its being possible entirely to dispense with out-door relief, *Scott* 714——Approval in country parishes of assisting out-door poor by paying their rent; objection in town parishes, *Cochran* 1327–1330——Disapproval of any prohibition upon out-door relief, *ib.* 1454–1456.

Gradual increase since 1845 in the average amount of allowances to each pauper on the roll in Scotland, *Tevendale* 1695, 1696——Data for the calculation that the average out-door relief in Scotland is about 1 *s.* 6 *d.* per head, *Allison* 4219, 4220. 4241–4244.

Non-objection to payment of rent as one means of out-door relief, *Walker* 5969–5972——Great difficulty of any rule as to the amount of out-door allowance, this being sometimes excessive and sometimes too small, *Peterkin* 6097, 6098——Several items of additional allowance which did not exist before 1845, *ib.* 6098–6100.

2. *England and Ireland:*

Regulations and restrictions by the Poor Law Board in England as to the administration of out-door relief to the able-bodied; several orders issued on the subject, *Lumley* 417–430. 447. 464–469——Facilities for the workhouse test in Ireland, and for the restriction of out-door relief, the condition of England being very different in this respect, *ib.* 539, 540——Very little out-door relief in Ireland, *ib.* 539——Difficulty in stating the average amount of relief throughout the country, *ib.* 548–553.

Issue by the Poor Law Board of two classes of orders for regulating the practice in the matter of out-door and in-door relief respectively; prohibition of relief to the able-bodied, save within certain exceptions, *Lambert* 4964–4968——Varying amount of the out-door allowances in England, these being larger than in Ireland, *ib.* 5007–5013——Comparatively small amount of out-door relief in Ireland, *ib.* 5013. 5065——In England on a given day there were 878,000 persons in receipt of out-door relief, and in Ireland only 19,000, *ib.* 5061–5065.

See also *Able-bodied Poor. Accounts. Claim to Relief. Edinburgh. Ireland. Lunatics*, 4. *Poorhouses. Shetland. Skye.*

Overseers (*England*). Duty of the overseers no longer to give relief, save in urgent and exceptional cases, *Lumley* 404–408——Absence of power in the Poor Law Board to dismiss the overseer, *ib.* 434, 435.

Owners. Classified return, dated May 1869, showing for each parish, in Scotland, the number of owners of lands and heritages of the annual value of 500 *l.* and upwards, of the value of between 100 *l.* and 500 *l.*, between 50 *l.* and 100 *l.*, and between 20 *l.* and 50 *l.*; *App.* 366–372.——*See* also *Assessment. Parochial Boards.*

P

Paisley. Reference to certain correspondence in 1863, as showing that the Paisley or Abbey Board had refused to place some Roman Catholic children, who were boarded out, within reach of a Catholic school, *Tracy* 3415–3422.

Table showing the expenditure and number of poor of the Abbey parish for each year from 1846 to 1869, together with the rates of increase or decrease in population, expenditure, and poor, during the period prior to the erection of the poorhouse, and during the period subsequent thereto, *App.* 404.

Report, 1870—*continued.*

Parochial Boards:

1. *Present Constitution of Parochial Boards.*
2. *Suggestions for an Amended Constitution.*
3. *Proposed Enlargement of the Powers of the Boards.*

1. *Present Constitution of Parochial Boards:*

Unduly large number of members on parochial boards, *Bisset* 1103; *Hay* 4404–4409——Satisfactory constitution of parochial boards in country parishes; approval of the right of proprietors up to a rental of 20 *l.* a year to sit at the board, *Cochran* 1331. 1334–1338——Unduly large number of members at parochial boards of town parishes, *ib.* 1331–1333.

Excessive number of members on parochial boards in large parishes, *Barclay* 4882——Consideration of the present regulations as to elected members; exception taken to the rules laid down by the Board of Supervision on the subject, *ib.* 4889-4898.

Great difficulty in some parishes of obtaining a fair proportion of elected members as direct representatives of the ratepayers, *Walker* 5446.

2. *Suggestions for an Amended Constitution:*

Approval to some extent of the representative principle, though witness prefers the present board of St. Cuthbert parish, to one elected entirely on the representative system, *Sir J. G. Baird* 1985–1992——Advantage of every member of a parochial board being necessarily a ratepayer, *Greig* 2358–2360.

Suggestions for an altered constitution of the parochial boards of urban parishes generally; that is by the election of the whole board by the rateyayers, a different qualification being adopted in different parishes, *Smollett* 2909-2927. 3108——Importance of an amended constitution of parochial boards with a view to more discriminate relief, *ib.* 3079——Suggestions for an amended constitution of parochial boards in mixed parishes, it being desirable to have a qualification of not less than 50 *l.*, the election to be by the ratepayers and heritors, *Risk* 3242–3262.

Advantage of the minister and elders as members of the local boards, *Hay* 4416–4420——Opinion favourable to the local boards being entirely elective; arrangements desirable also so as to secure that the ratepayers or occupiers are fairly represented in the election, *Barclay* 4882–4886.

Doubt as to the advantage of parochial boards being elected jointly by the owners and occupiers; full representation of the occupant ratepayers on the present system, *Walker* 5394–5398——Means of preventing the preponderance of small owners at the boards by requiring the payment of a certain amount of rates as a qualification for members, *ib.* 5399——Improvement if only one-third of the elected members were re-elected yearly, and if the same persons were held to be re-elected if there were no new nomination, *ib.* 5441–5445.

Objection to the burghal system of election being adopted in large parishes, partly urban and partly rural, *Walker* 5447——Proposal for raising the ownership qualification, the present qualification of 20 *l.* being altogether too low; expediency of a varying qualification in different parishes, which might be settled by the Board of Supervision, *ib.* 5447–5455. 5467——Necessary increase in the number of elected members in some parishes, if the ownership qualification be raised, *ib.* 5468.

Grounds for approving of the clergyman of the parish as an *ex officio* member of the local board; he should, however, contribute to the rates, *Walker* 5469-5478——Question as to the expediency in some parishes of the election of the elders as *ex officio* members, *ib.* 5469——Explanation on the subject of payment by the minister; that is, in respect of his manse and glebe, but not of his stipend, *ib.* 5546–5557——Probable advantage if same qualification were required for elected members of parochial boards in non-burghal, as in burghal parishes, *ib.* 5634.

Expediency of a reconstruction of parochial boards in large town parishes, and in mixed parishes; none but ratepayers should be members, *Peterkin* 6134, 6135.

3. *Proposed Enlargement of the Powers of the Board:*

Importance of enlarged powers generally in the local boards, instead of their being in subjection to a central board; harmonious state of things before the new law adverted to hereon, *Bisset* 1110–1137. 1190——Approval of full discretion as to the giving or withholding relief being left to the parochial boards, *Moir* 2536–2538.

See also *Able-bodied Poor. Accounts. Board of Supervision. Boards of Guardians (England). Claim to Relief. Edinburgh. Fetteresso. Glasgow. Govan. Inspectors. Ireland. Mandates. Out-door Relief. Poorhouses. Vagrancy.*

Pauperism. Belief that since the Act of 1845, the objection to receiving relief has been fast wearing away, and that relatives no longer help, us they used, to keep their friends off the rates, *Scott* 671. 676. 683–687. 775–777.

Somewhat

Report, 1870—*continued.*

Pauperism—continued.

Somewhat higher rate of increase of pauperism than of population, *Cochran* 1229–1231——Conclusion that there is no serious increase of pauperism throughout Scotland, *ib.* 1269–1271——Object of the poor law to relieve pauperism rather than to diminish it, *ib.* 1272, 1273.

Improvidence and extravagance of the working classes, owing to which pauperism largely arises, *Risk* 3168. 3170–3186——Several causes of pauperism, dissipation and drink being the most fertile cause, *Allison* 4246.

Tables showing the expenditure and number of poor for each year from 1846 to 1869 in those parishes which erected poorhouses between 1845 and 1858, together with the rates of increase or decrease in population, expenditure, and poor, both during the period prior to the erection of each poorhouse, and during the period subsequent to its erection, *App.* 404–425.

See also *Able-bodied Poor. Illegitimate Children. Lunatics. Out-door Relief. Poorhouses. Vagrancy. Voluntary Assessment.*

Peebles Combination. Statement of the expenditure and number of poor in this combination in each year since 1846; also the rates of increase or decrease in population, expenditure, and poor, during the period prior to the erection of the poorhouse, and during the subsequent period, *App.* 422.

Perth. Table showing the expenditure and number of poor of the parish of Perth for each year from 1846 to 1869, together with the rates of increase or decrease in population, expenditure, and poor, during the period prior to the erection of the poorhouse, and during the period subsequent thereto, *App.* 422.

Perthshire. See *Vagrants*, 5.

Peterkin, William Arthur. (Analysis of his Evidence.)—Long official experience of witness in connection with the Board of Supervision, as visiting officer, and as superintendent, 5995–5999——Utter absence of uniformity in the matter of parochial books and accounts previously to 1845; 6000——Introduction in 1855, in consequence of witness's representations as visiting officer, of the regulation system of books; valuable uniformity thereby secured, 6000–6008 —— Particulars relative to the several books, eight in number, comprised in the regulation system; importance of the checks thus afforded to the inspecting officer of the Board of Supervision as to the administration of out-door relief, 6001–6006——Necessity of constant check in order to prevent neglect on the part of some local inspectors in the keeping of the books, 6009–6011.

Explanation as to there being no regulation system of poorhouse books, witness having proposed a form of books, but the expense to the parishes having led to the non-adoption of his suggestions, 6012–6018——Existence previously to 1861, of a great many parochial lodging-houses, there being still some few remaining, 6019–6024——Approval of some parochial lodging-houses or small poorhouses in the Highlands; difficulty as to their inspection and management, 6025–6052.

Advantage if there were an inexpensive poorhouse in Shetland, as a means of striking off doubtful cases from the rates, 6053——Objection to Shetland being allowed to use the Thurso poorhouse, 6054——Suggestions for the establishment in Shetland, at a cost of about 2,000 *l.*, of a small poorhouse, with a probationary lunatic asylum, and a hospital attached to it, 6055–6072.

Particulars as to the duties fulfilled by witness in his former capacity of visiting officer, and in his present position of general superintendent, 6073–6093——Total of 119 parishes now under witness, the work being extremely onerous, so that he cannot visit each parish yearly, 6080–6086——Better position of the poor since the Act of 1845, their relief being now a certainty, and the amount of relief being larger, 6094–6096.

Great difficulty of any rule as to the amount of out-door allowance, this being sometimes excessive and sometimes too small, 6097, 6098——Several items of additional allowance which did not exist before 1845; 6098–6100——Statement showing that since 1849, the poor expenditure in witness's district has almost doubled, whilst the amount of pauperism has been almost stationary; difficulty in accounting specifically for such increase, 6101–6123—— Equally good condition of the out-door poor as of the lower class of the labouring population, 6124–6127.

Explanation relative to a certain report by witness in March 1862, suggesting amendments in the Kyle combination poorhouse, 6128——Reference to the large reduction effected in the cost of management of the Ayr poorhouse, 6129——Due investigation by witness of the case of a certain pauper, upon the question of whose removal from the Latheron poorhouse he differed with the medical officer of Wick, 6129–6132——Expediency of a reconstruction of parochial boards in large town parishes, and in mixed parishes; none but ratepayers should be members, 6134, 6135.

Unfairness in depriving a man of his residential settlement, until he has acquired another, 6135——Approval of a combination of parishes in Glasgow and Edinburgh, but not

Report, 1870—*continued.*

Peterkin, William Arthur. (Analysis of his Evidence)—*continued.*

not generally throughout the country, 6136——Importance of an improved audit of inspectors' accounts, 6137——Suggestion that a certain charge in respect of lunatics be borne by Government, 6138——Instance of a parish expending only 1*l.* 6*s.* in medical relief, and sharing in the Government grant, 6138-6141——Satisfaction expressed generally with the medical relief arrangements, though the salaries may in some instances be inadequate, 6142–6156.

POORHOUSES:

1. *Action of the Board of Supervision relative to the Provision of Poorhouses.*
2. *Extent, Character, and Cost of the Poorhouse Accommodation.*
3. *Evidence in Approval of the Poorhouse System, and in favour of an Increased Application of the Poorhouse Test.*
4. *Means of Classification.*
5. *Average Cost in Poorhouses.*
6. *Effect of Poorhouses as regards Expenditure.*
7. *Restrictions desirable with respect to Paupers leaving Poorhouses.*
8. *Forms used in Management.*
9. *Other Details generally.*

1. *Action of the Board of Supervision relative to the Provision of Poorhouses:*

Explanation relative to the functions and course of action generally of the Board of Supervision as regards the local erection of poorhouses, *Walker* 5689–5691. 5922 *et seq.* ——Unfairness in attributing to the action of the Board of Supervision any unnecessary cost in respect of buildings; particulars hereon as to the control exercised by them in this matter, *ib.* 5687–5692.

Action of the Board in the direction of reducing the accommodation proposed by the parochial boards; unduly large size of the poorhouses first built, *Walker* 5689–5691—— Prohibition of the erection of a poorhouse by any parish having a population of less than 5,000; approval of this regulation, *ib.* 5692. 5709–5715——Regulation as to boarders when a parish has not a poorhouse, and is not in combination; objection to which open, *ib.* 5692. 5728.

2. *Extent, Character, and Cost of the Poorhouse Accommodation:*

Information relative to the expenditure on buildings in different years; very large outlay in the last three years, *Walker* 5677–5686——Total poorhouse accommodation for 14,423 inmates, there being 6,000 beds vacant, *ib.* 5731, 5732——Very unequal distribution of the poorhouse accommodation, *ib.* 5733——Total of only 362 parishes that have no poorhouse accommodation in any shape, *ib.* 5739, 5740.

Instances of extravagant expenditure by local boards upon their poorhouses, *Walker* 5960——Necessity of the building cost per head being comparatively heavy; importance, however, of the outlay, as enabling the parishes to check improper applications, *ib.* 5961.

Map of Scotland, showing position of poorhouses throughout the country, *App.* 365.

Return showing the number of inmates for whom accommodation is provided in each poorhouse, and the population in each case, *App.* 365.

Statistics relative to poorhouse accommodation in 1847 and in 1869, *App.* 400.

3. *Evidence in Approval of the Poorhouse System, and in favour of an Increased Application of the Poorhouse Test:*

Probability of its becoming necessary to apply the poorhouse test stringently; necessity in such case of much better means of classification than now exists in the poorhouses, *Scott* 692. 706-718. 786-788——Importance attached to the poorhouse test as a check upon pauperism, *Tevendale* 1494——Opinion that the Poor Law Act cannot be efficiently carried out without the workhouse test, *ib.* 1611——Aversion of the poorer classes to enter the poorhouse; expediency, however, of the poorhouse test, *Moir* 2539, 2540.

Advantage of residence in the poorhouse being made a condition of relief very much more frequently than it now is, *Smollett* 2847-2853. 3108. 3135-3137——Spurious feeling of philanthropy under which the poorhouse is not more extensively used, *ib.* 3135.

Decided opinion that the poorhouse test is not used as it should be, *Risk* 3240, 3241 ——Conclusion as to workhouses having been a necessary consequence of the law of 1845; *Allison* 4188. 4227—— Exception taken to a general application of the poorhouse test, *Barclay* 4623.

Advantage of a more stringent application of the poorhouse test, *Walker* 5603. 5631 ——Satisfactory operation of the Athol and Breadalbane combination poorhouse, though the test has not been stringently applied, *ib.* 5631. 5741-5749——Suggestions for imposing upon parochial boards the obligation to provide poorhouse accommodation to the

POORHOUSES—continued.

3. *Evidence in Approval of the Poorhouse System, &c.*—continued.

the satisfaction of the Board of Supervision, *Walker* 5734–5738——Advantage of a more stringent poorhouse test in the case of the improvident and undeserving poor, *ib.* 5765–5768.

4. *Means of Classification:*

Mischievous effect of the practice of herding together the good and the bad, *Scott* 707–709. 715–718. 787, 788——Difficulty of complete classification in poorhouses, *Cochran* 1344–1346——Obstacles to a complete separation between the deserving and non-deserving poor, *Tevendale* 1525——Five different classes now required by the Board of Supervision, according to age, *Kemp* 3985–3987.

5. *Average Cost in Poorhouses:*

Calculated average of 4 *s.* 7¾ *d.* per head as the cost in poorhouses, the average cost of out-door relief being only 1 *s.* 6 *d.*; effect of this heavy cost of indoor relief in preventing a proper utilisation of the poorhouses, *Allison* 4188–4190. 4219, 4220.

6. *Effect of Poorhouses as regards Expenditure:*

Marked effect of the poorhouse test in checking expenditure, its more frequent use being desirable, *Walker* 5631–5633——Explanations in connection with certain tables, showing in detail the operation of the poorhouse system, and its effect as regards expenditure, *ib.* 5751, 5752.

Tables showing the expenditure and number of poor for each year from 1846 to 1869, in those parishes which erected poorhouses between 1845 and 1858, together with the rates of increase or decrease in population, expenditure, and poor, both during the period prior to the erection of each poorhouse, and during the period subsequent to its erection, *App.* 404–425.

7. *Restrictions desirable with respect to Paupers leaving Poorhouses:*

Expediency of longer notice being required before paupers remove from any poorhouse; the length of notice might be fixed by the parochial board, *Cochran* 1457–1460——Want of amendment as regards the undue facility with which paupers may leave poorhouses, *Tevendale* 1700.

Evidence showing that much abuse arises on account of paupers frequently leaving the Edinburgh City poorhouse, and coming back again, whilst in numerous instances they return minus the clothes supplied to them, *Kemp* 3834 *et seq.*; 3993 *et seq.*——Suggestion for empowering parochial boards to require longer notice before paupers can leave the poorhouse, as to detain them under certain circumstances, *ib.* 3841–3846. 3875–3883——Evil of the system of application to the sheriff in order to return to the poorhouse; amendment desirable, *ib.* 3901–3905. 3949–3952. 3993, 3994.

Advantage of a discretionary power in the Board of Supervision to require an extended notice before paupers can leave any workhouse, *Walker* 5635–5639——Circumstances under which it might be well to make it a statutory offence for paupers to suddenly leave a poorhouse, *ib.* 5640, 5641.

8. *Forms used in Management:*

Paper handed in by Mr. Peterkin, containing numerous forms in connection with the administration of the poorhouses, *App.* 426–440.

9. *Other Details generally:*

Payment by the parishes to the combination poorhouses according to the numbers of beds occupied, *Tevendale* 1509, 1510——Want of power to punish paupers refusing to work, *Kemp* 3908–3913. 3928–3930——Contented character of the aged and decent poor in the City poorhouse at Edinburgh; privileges allowed to this class, *ib.* 3914–3922——Large number of inmates who leave in the summer and get some work, *ib* 3923–3925——Disapproval of monster poorhouses, involving a very large staff, *ib.* 3976–3981.

See also *Able-bodied Poor. Accounts. Aged Couples. Athol and Breadalbane Combination Poorhouse. Chisholm, James. Dumbarton. Edinburgh. Fetteresso. Governors of Poorhouses. Illegitimate Children. Ireland. Kincardineshire. Lodging-Houses. Lunatics. Out-door Relief. Roman Catholics, 3. Shetland. Skye. Vagrancy. Workhouses (England).*

Proselytism. Entire exoneration of the members of the board of supervision from anything like proselytism, *Rigg* 152.

Complaint against the Board of Supervision as conniving at the proselytising of Roman Catholic children, *Tracy* 3336–3339——Importance of increased powers in the central board for the prevention of acts of proselytism on the part of local authorities, *ib.* 3479–3482. 3612.

Proselytism—continued.

Suggested dismissals of inspectors for attempts at proselytism; constant evasion of the law by inspectors and parochial boards, unless there be a penalty, *Tracy* 3512. 3608–3610——Reference to correspondence between witness and the inspector for Eastwood parish, as containing information relative to several cases in which witness complained of the system of proselytism, *ib.* 3536.

Explanation relative to some cases, cited by Mr. Tracy, of alleged proselytism, *Walker* 5889–5893.

See also *Airlie, Helen.* *Dalkeith.* *M'Laughlin, Margaret.* *Monaghan, Elizabeth.* *Roman Catholics.* *Scoonie.*

Public Works Commission. Suggestion that parochial boards be empowered to borrow money from the Public Works Commissioners, *Walker* 5986–5989.

Publication of Accounts. Suggestion that it be required of all parochial boards to publish annually an abstract of their accounts, *Walker* 5802, 5803.

R.

Railways (*Assessment*). Considerable difficulties in the parish of Fetteresso, as to the assessment of railways; particulars hereon as to the mode of classification in the parish, and the deductions allowed, *Tevendale* 1573–1581——Very liberal deduction (thirty per cent.) in the assessment of railways, *Smollett* 3006–3010.

Rate-in-Aid. Suggestion as to a small number of very highly rated parishes being relieved out of a means and substance fund, *Allison* 4289–4307.

Re-appointment of Committee. Recommended re-appointment of the Committee next Session, for the purpose of agreeing upon a report, *Rep.* iii.

Recovery of Rates. Remedy in England against the goods of both the owner and occupier, for the recovery of the rate, there being also a power of imprisonment, *Lumley* 387–392.

Registration. Objection to registration and vaccination expenses being charged upon the poor rate, *Martin* 4815–4822——Belief that the registration is not compulsory in England, as it is in Scotland, *Barclay* 4659, 4660——Consideration of the system of registration of births in England and Ireland, as compared with Scotland, with reference to the much smaller proportion of illegitimate births registered than in the latter country, *Lambert* 4977–4982. 5058–5060.

Relatives of Paupers. Statement as to the relatives of paupers no longer helping them as in former times, there not being the same reluctance to keep off the rates, *Scott* 671. 676. 683–687. 775–777.

Grounds for the conclusion that the liability of relations should be more extended, and that brothers and sisters should be liable for the cost of relief, *Barclay* 4612, 4613. 4630–4636——Statement to the effect that in many instances the poorhouse test should not be applied, but out-door relief should be given, and the relations prosecuted for its repayment, *ib.* 4623–4630.

Approval of liability being extended to some of the collateral relatives, *Walker* 5609 5612–5614——Proposition with a view to the publication annually of the names and addresses of the nearest known relatives of the paupers, *ib.* 5802–5808.

Relieving Officers (*England*). Entirely distinct duties of the relieving officer and of the overseer; particulars as to the duties of the former, *Lumley* 405–412——Liability of the relieving officer to dismissal by the Poor Law Board, *ib.* 431. 433. 436. 448——Satisfactory discharge of their duties by relieving officers generally, though they sometimes give out-door relief unduly; position and remuneration of this class adverted to hereon, *ib.* 437–446.

Religious Instruction. See *Roman Catholics.*

Removal of Paupers. Details relative to the power and practice of boards of guardians in England as to the removal of paupers to their place of settlement, *Lumley* 467 *et seq.*——Very little removal of paupers from England in recent years, *ib.* 508–511.

Information relative to removals to Ireland, there being no law of settlement or removal in their country; probability of these removals being almost put a stop to through the effect of a recent decision of the Court of Queen's Bench, *Lumley* 512–522——Doubt as to the expediency of abolishing the law of settlement or the law of removal; statement hereon as to the great increase of pauperism in the metropolis concurrently with the decreased power of removal, *Lumley* 528–540.

Removal of Paupers—continued.

Power of removal of paupers from England and Scotland to Ireland, whilst there is no power of removal from the latter country; doubt as to hardship arising in consequence, *Lambert* 5149-5154. 5170-5177——Advantage of as few removals as possible; very few between England and Scotland, *ib.* 5177-5180.

Difficulty of amending the law of removal of Irish paupers; approval, however, of a power of removal from Ireland, *Walker* 5867-5870——Check desirable as regards the removal of paupers to their parish of settlement for the purpose of relief; suggested right of appeal in such case to the board of supervision, *ib.* 5991-5993——Value of the power of removal as a test of the poverty of the applicant, *ib.* 5991.

See also *Ireland. Irish Poor* (*Scotland*). *Irremovability. Settlement.*

Repayment of Relief. Suggestion that any estates acquired by paupers during, or subsequent to their relief, be liable to the parochial boards for the cost of such relief, with interest, *Cochran* 1448-1453——Suggestions with a view to the effects of paupers belonging to the parochial boards, *Tevendale* 1701-1707——Proposal that relief should constitute a preferable claim on the part of the parish to repayment out of any future acquisitions of the pauper, *Walker* 5989-5991.

Rhins of Galloway Combination. Unduly large size of the poorhouse built at Stranraer for the Rhins of Galloway combination, *Walker* 5691——This is now the combination poorhouse for the whole of Wigtownshire, *ib.*

Statement of the expenditure and number of poor in the combination in each year since 1846; also the rates of increase or decrease in population, expenditure, and poor during the period prior to the erection of the poorhouse, and during the subsequent period, *App.* 423.

Rigg, the Rev. George. (Analysis of his Evidence.)—Is clergyman of St. Mary's Roman Catholic Church, in Edinburgh, 1——Calculation, based upon the number of baptisms, that there is a Roman Catholic population of 350,000 in Scotland, 2-25. 34. 45-47——Large proportion of the total Roman Catholic population which are located in Glasgow, 26, 27—— Large Catholic population also in Edinburgh and Dundee, the number not fluctuating much, 28-34.

Very poor character of the Irish who come to Scotland, the number in receipt of indoor and out-door relief being very considerable, 35-38——Statement as to there being no member of the Catholic community in any official position to represent them in the administration of the poor laws, 39. 77——Very rare instances of the Catholics being represented at the parochial boards; strenuous opposition to such representation at Edinburgh, 40. 156.

Complaint more especially that Catholic pauper children are not always brought up as Catholics; instances in illustration, 41-44. 48. 64 *et seq.*——Grounds for the conclusion that the law of settlement in Scotland presses very severely upon the poor Irish in that country; the effect would be the same as regards poor English if they came to Scotland, 49-63——Circumstance of Dr. Alison, of Edinburgh, having been very averse to the law of settlement, 57.

Details relative to the case of five children, of the name of Bennett, whose parents were Roman Catholics, and died in 1866, leaving the children to the care of the parochial board of Scoonie; official correspondence hereon read, witness's complaint being that four of the children have been brought up as Protestants, 64-100——Willingness of the Catholic Orphanage at Lanark to have received one of these children; explanation as to this course not having been proposed to the parochial board of Scoonie, 89-97.

Refusal of the City Board of Edinburgh to send Roman Catholic children to the Orphanage at Lanark, on the ground that it is a monastic institution, 97. 101-103——Readiness of several parochial boards to avail themselves of the Lanark Orphanage, 101. 117——Difficulty of parochial boards in always finding suitable Roman Catholic families with whom to board out Catholic children; excellent alternative in such case by means of a well-conducted orphanage, 102. 107-113——Complaint as to the boarding-out of Roman Catholic children in Protestant families by the Dalkeith parochial board; proselytising effect thereof, 104-106.

Proposition that all Catholic pauper children, who are boarded-out, as well as all orphans, be placed under the care of a Catholic committee, who would undertake to place them in orphanages or in Catholic families, 108-119. 132, 133——Complaint as to the refusal of the North Leith parochial board to send a Roman Catholic child, named Elizabeth Monaghan, to the Lanark Orphanage; interference of the Board of Supervision in this case, the child being now sent to a Catholic school, 117. 120. 122-129. 147——Approval of the proposed Catholic committee being under thorough inspection, 121.

Increased powers desirable in the Board of Supervision for enforcing the adoption of their views on the parochial boards, as to the bringing up of Roman Catholic children,

Report, 1870—*continued.*

Rigg, the Rev. George. (Analysis of his Evidence)—*continued.*

127. 130, 131. 142-150——Saving of much difficulty and trouble if the children were handed over to the proposed Catholic committee, under proper supervision, 132, 133. 151——Statement as to the very inadequate provision made for the religious instruction of Catholic children in poorhouses, 134-142.

Belief as to there being numerous instances of unfair dealing with Catholic children, as regards their religion, though witness is prepared only with the particular cases cited, 143-146——Entire exoneration of the members of the Board of Supervision from anything like proselytism, 152——Opinion that it would only be fair if there were a Catholic member of the Board, 153, 154.

Risk, J. B. (Analysis of his Evidence.)—Considerable experience of witness as to the administration of the poor in the parishes of Dumbarton and Cardross, 3146-3149——Concurrence in the suggestion of Mr. Smollett that the inspectors should be relieved of the collection of the rates; other alterations desirable if this course be adopted, 3150-3169——Obstacles to a collection of the poor rate with the county rate, 3150. 3163-3169——Improvidence and extravagance of the working classes, owing to which pauperism largely arises, 3168. 3170-3186.

Details relative to the increase of expenditure and of pauperism in Dumbarton parish since 1859; 3187 *et seq.*——Large proportion of Irish poor in the parish; great expense in respect of the removal of these, 3227-3231. 3234-3239——Decided opinion that the poorhouse test is not used as it should be, 3240, 3241——Suggestions for an amended constitution of parochial boards in mixed parishes, it being desirable to have a qualification of not less than 50 *l.*, the election to be by the ratepayers and heritors, 3242-3262.

Concurrence in the views of Mr. Smollett as to the expediency of a discretionary power in parochial boards to relieve the able-bodied in time of emergency, and under certain restrictions, 3263-3266——Decided approval of the supervision exercised by the central board, 3267, 3268——Grounds for suggesting that the power of appeal of the pauper to the sheriff should be taken away, 3269-3272——Advantage if one legal member of the Board of Supervision were made final arbiter in disputes about settlement, 3273-3275——Approval of restricting the number of members at the Board, as by having paid members only, 3276-3279.

Rates of assessment in Dumbarton parish since 1846; decrease in recent years owing to the combination poorhouse, though the test has not been strictly applied, 3279-3294——Particulars as to the use made of the poorhouse by Dumbarton parish, 3285-3292——Approval of the abolition of mandates, 3295——Large number of members of the Dumbarton Board, there being a committee of management comprising sixteen members, 3296-3301——Grounds for recommending that bondholders on heritable property should pay their share of poor-rate, 3302-3308.

ROMAN CATHOLICS:

1. *Roman Catholic Population in Scotland.*
2. *Boarding-out and Religious Training of Roman Catholic Pauper Children.*
3. *Religious Instruction in Poorhouses.*
4. *Suggestions for an Amended Administration with reference to the Question of Religion.*

1. *Roman Catholic Population in Scotland:*

Calculation based upon the number of baptisms, that there is a Roman Catholic population of 350,000 in Scotland, *Rigg* 2-25. 34. 45-47——Large proportion of the total Roman Catholic population which are located in Glasgow, *ib.* 26, 27——Large Catholic population also in Edinburgh and Dundee, the number not fluctuating much, *ib.* 28-34.

Estimate of the Roman Catholic population of Scotland; concurrence with Mr. Rigg on this question, *Tracey* 3310-3316——Calculations as to the number of Roman Catholic poor in Glasgow, Pollockshaws, and other places, the proportion all over Scotland being between one-fifth and one-sixth of the number of poor, *ib.* 3317-3335.

2. *Boarding-out and Religious Training of Roman Catholic Pauper Children:*

Complaint that Roman Catholic pauper children are not always brought up as Catholics; instances in illustration, *Rigg* 41-44. 48. 64 *et seq.*——Difficulty of parochial boards in always finding suitable Roman Catholic families with whom to board out Catholic children; excellent alternative in each case by means of a well-conducted orphanage, *ib.* 102. 107-113——Belief as to there being numerous instances of unfair dealing with Catholic children, as regards their religion, though witness is prepared only with certain particular cases, *ib.* 143-146.

Details relative to specific cases, as supporting witness's charge of attempted proselytism, *Tracy* 3340 *et seq.* 3536. 3582——Instances of satisfactory interference by the Board

Report, 1870—*continued.*

ROMAN CATHOLICS—continued.

2. *Boarding-out and Religious Training of Roman Catholics, &c.*—continued.

Board of Supervision in respect of the religious instruction of a Roman Catholic child in Campsie, *Tracy* 3406-3411.

Very impartial conduct of the City of Glasgow Board in regard to the boarding-out of Roman Catholic children, *Tracy* 3412-3414——Particulars relative to the case of four Roman Catholic children named M'Laughlin, as well as the case of children named M'Mullen, as supporting the complaint made by witness on the score of proselytism, *ib.* 3423 *et seq.* 3582.

Great difficulty in St. Cuthbert's parish in boarding-out Roman Catholic children, these being now placed in the orphanage at Lanark, *Sir J. G. Baird* 1958–1962.

3. *Religious Instruction in Poorhouses:*

Statement as to the very inadequate provision made for the religious instruction of Catholic children in poorhouses, *Rigg* 134–142——Remedies required on the score of the religious instruction of Roman Catholic inmates of poorhouses, *Tracy* 3613-3615. 3618——Grievance on account of the attendance of Roman Catholic children in poorhouses at Protestant schools, *ib.* 3618–3632——Peculiar reluctance of Roman Catholics to enter poorhouses on account of their children being trained as Protestants, *ib.* 3632–3637.

Belief that in the Scotch poorhouses generally, the Roman Catholic inmates have adequate facilities for going to their own places of worship, *Kemp* 4042-4048——Absence of difficulty as to the visits of the Roman Catholic clergy to the poorhouses, *Walker* 5887, 5888.

4. *Suggestions for an Amended Administration with reference to the Question of Religion:*

Statement as to there being no member of the Catholic community in any official position to represent them in the administration of the Poor Laws, *Rigg* 39. 77——Very rare instances of the Catholics being represented at the parochial boards; strenuous opposition to such representation at Edinburgh, *ib.* 40. 156.

Proposition that all Catholic pauper children who are boarded out, as well as all orphans, be placed under the care of a Catholic committee, who would undertake to place them in orphanage or in Catholic families, *Rigg* 108–119. 132, 133——Approval of the proposed Catholic committee being under thorough inspection, *ib.* 121.

Increased powers desirable in the Board of Supervision for enforcing the adoption of their views on the parochial boards as to the bringing up of Roman Catholic children, *Rigg* 127. 130, 131. 147–150——Saving of much difficulty and trouble if the children were handed over to the proposed Catholic committee, under proper supervision, *ib.* 132, 133. 151.

Suggestion that a member of the Board of Supervision should sit occasionally with the local boards, or that there be a Roman Catholic general inspector, to look after the religious interests of Catholic children, *Tracy* 3349–3355*. 3476——Willingness of the Roman Catholic clergy to take charge of the children for the usual allowance paid by parochial boards, *ib.* 3612.

See also *Airlie, Helen. Board of Supervision*, 1. *Dalkeith. Eastwood. Lanark Orphanage. M'Laughlin, Margaret. Monaghan, Elizabeth. Proselytism. Scoonie.*

S.

ST. CUTHBERT'S (EDINBURGH):

1. *Pauperism and Expenditure in different Years.*
2. *Question of Amalgamation with the other Parishes of Edinburgh.*
3. *Use of Mandates by the Parochial Board.*
4. *Boarding-out of Children.*
5. *Other Details generally.*

1. *Pauperism and Expenditure in different Years:*

Statement showing that since 1843 there has been a decrease in the number of paupers in the parish in reference to the population, *Sir J. G. Baird* 1765–1767——Expenditure of 24,988*l.* on the poor of the parish in 1869, as compared with an expenditure of 15,150*l.* in 1847, though the number of paupers was smaller in 1869 than in 1847, *ib.* 1768–1775.

Report, 1870—*continued.*

St. Cuthbert's (Edinburgh):—continued.

1. *Pauperism and Expenditure in different Years*—continued.

Explanation of the causes of the large increase since 1847 in the cost of the out-door and in-door poor respectively; unduly small out-door allowances by the parish in former years, *Sir J. G. Baird* 1776-1787——Conclusion as to the out-door allowances being properly used, and not being spent in drink, *ib.* 1788-1792.

Information relative to the large increase in the number and cost of pauper lunatics of the parish since 1843, *Sir J. G. Baird* 1793-1809——Twofold increase in the cost of management in St. Cuthbert's parish since 1847, owing chiefly to the necessity of higher salaries and a more efficient staff, *ib.* 1810-1830.

Return of the expenses of management in the parish for each of the years 1849, 1859, and 1869, *App.* 341-343.

2. *Question of Amalgamation with the other Parishes of Edinburgh*:

Grounds for objecting to the parish of St. Cuthbert being combined with the two other parishes of Edinburgh for purposes of settlement and assessment; hardship of any such combination to the former parish, *Sir J. G. Baird* 1832-1882——Much lower amount of the poor rate in St. Cuthbert's than in Edinburgh parish, or in Canongate parish; unfairness to St. Cuthbert's if the assessment were equalised, *ib.* 1835-1848——Inaccuracy of certain statements that mandates had been used on the part of the St. Cuthbert's board at a meeting on the question of amalgamation with the other parishes; large majority against amalgamation, without the use of mandates, though these were used on the other side, *ib.* 1882. 1887, 1888. 1903.

3. *Use of Mandates by the Parochial Board*:

Explanation and defence of the use of mandates by the St. Cuthbert's board, *Sir J. G. Baird* 1882-1922. 1924-1929——Possession by witness of 1,200 mandates which he can use as he pleases; charge of these upon the assessment, *ib.* 1891-1902. 1924-1928—— Inaccuracy of the statement by Dr. Wood that mandates had been used by St. Cuthbert's board in order to increase the salary of the inspector, *ib.* 1929.

4. *Boarding-out of Children*:

Practice of boarding-out the children in families, the system being attended with excellent results, *Sir J. G. Baird* 1942-1975——Payment of 2*s.* 6*d.* a week with each child, besides the cost of education; expense in the poorhouse adverted to hereon, *ib.* 1945-1949. 1954-1956——Special arrangement for the inspection of the children, *ib.* 1950-1953. 1966.

5. *Other Details generally*:

Thorough classification of the inmates in St. Cuthbert's poorhouse, *Sir J. G. Baird* 1940, 1941——Deduction of 10 per cent. in levying the poor rate in the parish, the assessment being one shilling upon nine-tenths, *ib.* 1978, 1979. 1981-1984——Economy of the present constitution of the St. Cuthbert's board as compared with a representative board, *ib.* 1985.

Inaccuracy of a statement by Dr. Wood that applications for relief in St. Cuthbert's parish are very loosely considered; investigation in each case by an assistant inspector, a medical certificate being always required, *Sir J. G. Baird* 2016.

Immense number of members on the parochial board of St. Cuthbert's, about one-half being owners between 20*l.* and 50*l.*, *Walker* 5397——Very high minimum qualification required, *ib.* 5451-5455.

Statistics of weekly cases of drunkenness in the parish, *App.* 339.

Circular issued by the parochial board in June 1866 upon the question of consolidating the collection of the local rates, *App.* 340.

See also *Wood, Dr.*

Salaries. Danger of extravagance if the salaries of officials were paid out of a national fund, *Walker* 5653.

See also *Expenditure. Govan Parish. Inspectors. Management. Medical Officers.*

Scoonie. Details relative to the case of five children of the name of Bennett, whose parents were Roman Catholics and died in 1866, leaving the children to the care of the parochial board of Scoonie; official correspondence hereon read, witness's complaint being that four of the children have been brought up as Protestants, *Rigg* 64-100——Statement as to the Roman Catholic bishop not having made a specific complaint in this case to the Board of Supervision, as invited to do, *ib.* 70-84——Willingness of the Catholic Orphanage at Lanark to have received one of these children; explanation as to this course not having been proposed to the parochial board of Scoonie, *ib.* 89-97.

Report, 1870—*continued.*

Scott, Hercules. (Analysis of his Evidence.)—Considerable experience of witness as to the working of the poor-law in the parishes of Benholme and Garvock, in Kincardineshire; he has been chairman of the parochial board of Benholme for the last ten years, 633-640.

Statement showing that there has been for many years a continuous increase of pauperism and expenditure in the parish of Benholme, whilst there has been no increase of population, 641-670. 722-727——Increased expenditure per head since 1860, owing to several causes, 660-669——Belief that since the Act of 1845 the objection to receiving relief has been fast wearing away, and that relatives no longer help, as they used, to keep their friends off the rates, 671. 676. 683-687. 775-777——Due care taken in Benholme parish not to give any relief unnecessarily, 672-675.

Opinion that it would not now be possible to do away with a poor-law in Scotland, but that the present law should be largely amended, 676. 688-692. 705. 928 *et seq.*——Impression that pauperism and expenditure are increasing throughout Kincardineshire, 677-679——Decided approval of union chargeability, 692——Probability of its becoming necessary to apply the poorhouse test stringently; necessity in such case of much better means of classification than now exist in the poorhouses, 692. 706-718. 786-788.

Statement as the obstacles to Benholme parish joining the Stonehaven combination, 692-704. 718——Doubt as to its being possible entirely to dispense with out-door relief, 714——Small proportion of the paupers in Johnshaven, in Benholme parish, contributed by the seafaring population, 719-721. 774——Greater fairness under a system of union chargeability, though there might not be any decrease of expenditure on the whole; strict regulations necessary in such case for checking the expenditure, 728-742.

Peculiarly low expenditure in the parish of Garvock, 735-737——Approval of county rating, 743——Advocacy of a national rate for a portion of the poor-law expenditure, such as lunatics; checks necessary for the prevention of local extravagance in the administration of the money thus derived, 743-770. 778-794——Entire inadequacy of the remuneration of the medical officers in Scotland; approval of increased payment by means of a national rate, 766-772. 783-785. 789-794.

Injurious effect of the heavy rates in Johnshaven upon building operations, 795, 796——Particulars relative to the classification and the deductions in carrying out the assessment of Benholme parish, 797-810——Great want of uniformity in the system of classification in the county; instances of this, 811, 812. 834-845——Expediency of facilities for ensuring uniformity, 813——Great variety of practice also as regards deductions, witness being now favourable to the abolition of all deductions, 814-816.

Grounds for the complaint that the Board of Supervision has neglected to exercise the power which it possesses for the prevention of irregularities in the matter of classification; advantage of enlarged powers in the board on the subject, 817-851. 854-878. 956-960——Approval of strengthening the hands of the central authority in various ways with a view to a more uniform administration 817. 847. 948-950. 974, 975——Anomaly and want of uniformity as to the date from which the assessments are made by the parochial authorities; expediency of increased check by the central board, 852-857.

Opinion as to there being undue responsibility imposed upon the inspectors of the poor; tendency thereby to increased expenditure, 878-883——Evidence in favour of the compulsory audit of the accounts of each parish by an auditor appointed by the Board of Supervision, 883-913. 1027——Expediency of security being taken from all inspectors and collectors who intromit with parish funds, 899-903. 1027——Very little check upon the inspectors as regards the monies returned by them as expended upon the casual poor, 914-919.

Growing evil in respect of vagrancy, the subject being a very difficult one to deal with; suggestions hereon, 920-922——Belief that the deserving poor are no better off since the Act of 1845, if so well off; statement to this effect by the minister of Benholme parish, 923-927——Equal right of destitute persons to claim relief before the Act of 1845 as since the Act, save that the facilities are greater under the present law; approval of full jurisdiction in the Board of Supervision on this question, 928-949.

Advantage if the working classes were exempted from the payment of poor rates, 941——Evidence favourable generally to supervision and control of the parochial authorities by a central board, it being desirable to strengthen the Board of Supervision, rather than to restrict its action and control, 944-976——Doubt as to the central board having had any effect in checking increased expenditure, 950-955. 958-960——Conclusion as to the expediency of the local boards being controlled by the Board of Supervision, though the latter may have failed to secure uniformity or to prevent increase of expenditure, 950-975.

Voluntary system of assessment in the parish of Garvock, there being very few paupers, and the expenditure being unusually low, 977-994——Heavy cost of litigation consequent on the law of settlement, 995. 1015——Suggestions for modifying and amending the law; approval of its total abolition if there were a national rate, 996-1019——Important

Report, 1870—*continued.*

Scott, Hercules. (Analysis of his Evidence)—*continued.*

reduction in the cost of litigation if the Board of Supervision were empowered to decide disputed cases of settlement, 1016. 1020–1026.

Reference to illegitimacy as a fruitful source of pauperism in Scotland, 1028——Suggestion whether the pregnancy of unmarried women might not be registered so as to facilitate proceedings against the putative fathers, 1028–1035——Large proportion of illegitimate births in the parish of Benholme, 1036, 1037.

Security (*Inspectors and Collectors*). Expediency of security being taken from all inspectors and collectors who intromit with parish funds, *Scott* 899-903. 1027——Approval of the inspectors being required to give security, and of the security being annually checked, *Walker* 5798.

Self-reliance. Tendency of the poor law to break down the self-dependence of the peasantry, *Barclay* 4508, 4509.

SETTLEMENT:

1. *As to the present operation of the Law, and the Hardships Experienced.*
2. *As to the Abolition or Modification of the Law; detailed Suggestions hereon.*
3. *Litigation.*
4. *Question of referring Disputes to the Decision of the Board of Supervision.*
5. *England.*

1. *As to the present operation of the Law, and the Hardships Experienced:*

Grounds for the conclusion that the law of settlement in Scotland presses very severely upon the poor Irish in that country; the effect would be the same as regards poor English if they came to Scotland, *Rigg* 49-63——Less hardship in an industrial settlement than in a birth settlement, *Sir J. G. Baird* 1932, 1933——Grievance to poor persons long resident in any parish through their settlement being broken if within five years they obtain any trifling sum from the rates, *Millar* 2783–2786——Hardship upon the paupers, rather than upon the ratepayers, under the operation of birth settlement, when settlement has not been acquired by five years residence elsewhere, *ib.* 2796–2811. 2832-2836.

Instance of the hardship of a residential settlement being destroyed before another is acquired; removal to Ireland in this case whence the pauper was soon sent back again, *Tracy* 3666–3668. 3696–3703——Instances of working men having been induced and paid to remove from a parish in order to prevent their becoming chargeable, *Hay* 4484–4486——Objections to the present law as to loss of settlement; illustrations of its hardship in throwing back paupers upon the parish of their birth, *Martin* 4713–4732. 4763–4775.

Inaccuracy of the view that if a man leaves his place of settlement and labours in another place for a month or two he loses his settlement, *Walker* 5374-5376——Admission as to cases of hardship arising through paupers being thrown back upon the parish of their birth, *ib.* 5855——Statement relative to certain evidence of Mr. Nicol Martin with reference to residential settlement not being acquired in a particular case, so that the pauper was thrown back upon the parish of his birth, *ib.* 5962–5968——Difficulty through there being no definition of the term "residence," *ib.* 5973-5978——Unfairness in depriving a man of his residental settlement until he has acquired another, *Peterkin* 6135.

2. *As to the Abolition or Modification of the Law; detailed Suggestions hereon:*

Suggestions for modifying and amending the law; approval of its total abolition if there were a national rate, *Scott* 996–1019——Doubt as to the expediency of abolishing the law of settlement, *Bisset* 1194–1196——Suggestion that certain doubtful questions under the law of settlement be made clear by legislation, and that there be no further change in the law, which now gives rise to very little litigation, *Cochran* 1360–1368——Objections to an abolition of the law of settlement, *Cochran* 1369–1372; *Sir J. G. Baird* 1932——Further approval of the present law of settlement, though under birth settlement there is doubtless some hardship at times on country parishes, *Cochran* 1461–1464.

Evidence in favour of abolishing derivative settlements after the age of twelve or fourteen, and of substituting birth settlement under certain conditions, *Tevendale* 1540–1543——The law is now well understood as to settlements by birth, marriage, and residence, *ib.* 1541——Increase of pauperism if the law of settlement be entirely abolished, *ib.* 1557–1559——Improvement if a lapse of five years were necessary before a residential settlement was lost, *ib.* 1560, 1561.

Disapproval of any alteration of the law of settlement, which is now well understood, *Sir J. G. Baird* 1923. 1931–1933——Transfer of burden from the country to the towns, if the latter were united as one parish for purposes of settlement, *ib.* 1934, 1935——

Suggested

SETTLEMENT—continued.

2. *As to the Abolition or Modification of the Law, &c.*—continued.

Suggested abolition of parentage settlement, *Greig* 2296. 2343-2345——Conclusion in favour of settlement being acquired in any parish by a year's residence, *ib.* 2296-2300. 2346-2352——Proposal that a parish where a man's wife and children have long resided should be his place of settlement, *ib.* 2296. 2353-2357.

Removal of some difficulties in respect of settlement if the area of settlement were enlarged, *Millar* 2783. 2787, 2788——Hardship in a residential settlement being liable to be lost before another is acquired; opinion that one settlement should be retained until another is gained, instead of falling back on the birth settlement, *ib.* 2809-2811. 2820-2834——The less interference with the law of settlement the better, *Smollett* 2976, 2977. 2982-2986——Suggestion that settlement be acquired in Scotland by a year's residence, *Tracy* 3708. 3721, 3722——Other amendments desirable in the law of settlement; witness in fact would extend the area of settlement to all Scotland, *ib.* 3708-3722.

Suggestion whether the law of settlement should not be abolished, birth settlement being retained; saving thereby of great expense in litigation, *Kemp* 4016-4034——Conclusions favourable to the abolition of residential settlement; large saving of management expenses if there were only a birth settlement, *Allison* 4287-4307——Statement in disapproval of the law by which residential settlement, gained in five years, is lost in four years; expediency of a settlement once gained not being lost till another is acquired, *Barclay* 4687-4695——Hardship upon parishes and upon the poor if birth settlement only were retained, *ib.* 4689. 4693——Opinion favourable to a total abolition of the law of settlement; else to an important amendment of the law, *Martin* 4719-4728.

Concurrence in the objections to the abolition of the law, *Walker* 5364, 5365——Suggested amendment on the subject of loss of settlement by residence before another settlement is acquired; objection however to a provision that an industrial settlement shall not be lost unless another has been acquired, *ib.* 5370-5373——Further objection to any disturbance of the law of settlement, more especially as regards the five years' residential term, *ib.* 5571-5575.

Suggestion that an indefeasable settlement be acquired in any parish by ten years' continuous residence, *Walker* 5855-5864——Amendment suggested as regards loss of settlement acquired by five years' residence, *ib.* 5865, 5866.

Memorandum prepared by a committee of the Commissioners of Supply for the county of Edinburgh respecting the proposal to change the area of management and settlement of the poor, and of rateability, *App.* 373-375——Several grounds adduced in support of objection to an extension of the area from parishes to counties, *ib.*

3. *Litigation:*

Heavy cost of litigation consequent on the law of settlement, *Scott* 995-1015——Considerable litigation caused by derivative settlements, *Tevendale* 1542——Very little litigation in respect of settlement, so that the present mode of dealing with disputed cases need not be disturbed, *Sir J. G. Baird* 2003, 2004.

Reference to certain Returns for 1868 and 1869 as showing the amount of law expenses under different heads, the result being that the cost of litigation in respect of questions of settlement and of right to relief is now exceedingly moderate, *Walker* 5233-5239. 5259——Total of only 2,453 *l.* as the cost of litigation in 1869 in respect of settlement, *ib.* 5234-5236——Reduced cost of litigation owing to the law of settlement being so small understood, *ib.* 5239. 5363——Increase of litigation by any change in the principle of the law of settlement, *ib.* 5363.

Return showing for each county in 1868 and 1869 the cost of litigation and other expenses in questions of settlement, *App.* 362, 363.

4. *Question of referring Disputes to the Decision of the Board of Supervision:*

Important reduction in the cost of litigation if the Board of Supervision were empowered to decide disputed cases of settlement, *Scott* 1016. 1020-1026——Suggestions on the subject of the Board of Supervision being constituted a court of appeal in cases of disputed settlement; the necessary evidence could be supplied by the inspectors, *Tevendale* 1711. 1713-1720. 1724-1734——Inconvenience and delay if disputed cases of settlement were referred to the Board of Supervision, *Sir J. G. Baird* 2002.

Suggestions for constituting the three sheriffs on the central board as a final court of appeal in settlement cases, *Greig* 2322-2331——Suggestion that the sheriffs of the board, or some one legal member of the board, be the court of appeal in settlement case, *Smollett* 2930, 2931. 2941, 2942. 2945, 2946. 2955-2961. 3135——Advantage if one legal member of the board were made final arbiter in disputes about settlement, *Risk* 3273-3275.

Great saving of expense of the Board of Supervision were the final court in settlement cases, *Barclay* 4661, 4662——Further approval of increased powers in the central board in the matter of settlement cases, &c., *ib.* 4865-4868——Suggestions as to the procedure in bringing settlement cases before the board, so as to obviate expensive evidence and arguments, *ib.* 4869-4882.

Report, 1870—*continued.*

SETTLEMENT—continued.

4. *Question of referring Disputes to the Decision of the Board of Supervision*—cont^d.

Grounds for strongly objecting to the board being made a court for deciding questions of settlement and questions of right to relief; considerable expense and delay in such case, *Walker* 5217–5227. 5241–5243——Necessity of the board hearing evidence and legal arguments on each side, if it acted as a court, *ib.* 5218. 5241–5243——Objection to the general superintendents acting as arbitrators, or taking evidence, in cases of disputed settlement, *ib.* 5341–5349. 5359.

Further objection to the Board of Supervision acting as a court in settlement cases; suggestion, however, for amending the present practice in these cases, and for their being taken in the first instance to the sheriff, with an appeal in special cases to the court of session, *Walker* 5343–5346. 5359–5362.

5. *England:*

Explanation of the various modes of acquiring a settlement in England, and of the different circumstances under which settlement may be lost, *Lumley* 489–507——Valuable effect of the Act of 1834 as regards the litigation arising out of questions of settlement, *ib.* 502.

Objection to an entire abolition of residential settlement in England; approval, however, of the increased facility of acquiring irremovability, as by one year's residence, *Lambert* 5134. 5140–5161. 5177–5179.

See also *Area of Chargeability. Combination of Parishes. Edinburgh,* 4. *Glasgow. Ireland. Removal of Poor.*

Sheriffs (*Appeals, &c.*) Opinion that the jurisdiction of the sheriff, in the matter of claims to relief, might be abolished without any detriment, *Scott* 943——Mischievous operation of the facility of obtaining relief by application to the sheriff; expediency of discretion in the local board in the matter, *Bisset* 1094. 1097–1102——Non-objection to the power of appeal to the sheriff when applicants are refused relief by the inspectors, *Tevendale* 1582–1585. 1723——Approval of the Board of Supervision, rather than the sheriff, as the court for deciding appeals in cases of refusal of relief, *Smollett* 2943, 2944. 2962–2975. 2980, 2981.

Grounds for suggesting that the power of appeal of the pauper from the sheriff should be taken away, *Risk* 3269–3272——Recommendation that paupers have an appeal to the sheriff relative to the amount and quality of the relief; numerous applications now made by paupers on this subject, *Tracy* 3485–3512——Very injurious effect of the action of the sheriff in Shetland; advantage if the refusal of relief rested with the parochial boards, *Hay* 4329–4334.

Explanation relative to, and approval of, the practice in Perthshire as to applications to the sheriff when relief is required by the inspectors; expense of appeals by the parishes adverted to hereon, *Barclay* 4553–4569. 4587 *et seq.*——Opinion that the sheriff should decide the amount of relief as well as the question whether relief should be given at all, *ib.* 4569–4571.

Improvement if the granting of an interim order by the sheriff were made conditional upon the pauper presenting to him the certificate of the reasons of refusal stated by the inspector, *Walker* 5228–5230——Conclusion favourable to the jurisdiction of the sheriff as to the question of legal right to relief, *ib.* 5228. 5232. 5233——Expediency of an amendment of the practice of appeal to the sheriff, *ib.* 5623–5625.

Sheriffs (*Board of Supervision*). See *Board of Supervision.*

SHETLAND:

Particulars as to the population and pauperism of the island, the cost of the poor, and the amount of the rates, *Hay* 4312–4319——Very high rates in the parishes generally, *ib.* 4319. 4431–4435——Exceptionally heavy rates in the parish of Tingwall upon the occasion of expensive litigation about a pauper lunatic, *ib.* 4319–4326——Enormous increase in the number and cost of the poor of Shetland since the Act of 1845, giving a legal claim to relief; chief heads of the increased expense adverted to, *ib.* 4328. 4335–4337. 4352–4359.

Injurious effect of the narrow line of distinction between the poorer ratepayers and the paupers, *Hay* 4328. 4365, 4366. 4468–4480——Excellent operation of the former system of voluntary assessment in the island, *ib.* 4328——Increase of expense owing to the operation of the law of settlement, *ib.* 4328. 4395–4398——Very little benefit to be derived from a poorhouse in Shetland, *ib.* 4341–4348——Means of support of the lower classes; system of barter adverted to hereon, *ib.* 4344–4351. 4363–4370.

Opinion that compulsory assessment might advantageously be abolished in Shetland, if the State were to provide a strict form of indoor relief, *Hay* 4352–4362——Very heavy expense of lunatics; how these are dealt with, *ib.* 4379–4385——Occasional visit of

Report, 1870—*continued.*

SHETLAND—continued.

of Mr. Peterkin to the island, on the part of the central board, *Hay* 4386-4394——Absence of benefit by taxing means and substance, *ib.* 4399-4403.

Statement as to the Board of Supervision having refused to allow paupers being sent to the Caithness poorhouse, *Hay* 4449-4459——Effect of the Poor Law in checking improvements in Shetland, *ib.* 4486.

Advantage of facilities for applying the poorhouse test in Shetland and the highland parishes; obstacles in the way, *Walker* 5707-5730.

Advantage if there were an inexpensive poorhouse in Shetland, as a means of striking off doubtful cases from the rates, *Peterkin* 6053——Objection to Shetland being allowed to use the Thurso poorhouse, *ib.* 6054——Suggestion for the establishment in Shetland, at a cost of about 3,000*l.*, of a small poorhouse, with a probationary lunatic asylum and a hospital attached to it, *ib.* 6055-6072.

Skye. Very high assessment in some parishes in Skye, more especially in the parish of Strath, *Martin* 4698. 4708. 4733-4736. 4754-4759. 4834——Total of six elected members, and seven or eight heritors, on the Duirnish board, *ib.* 4706, 4707——Amount of population and number of paupers in Duirnish parish, the assessment being 2*s.* in the pound, *ib.* 4701-4705. 4736-4741.

Excellent effect of the combination poorhouse in the island; extent to which used by witness's parish, *Martin* 4709-4713. 4741-4753. 4776-4779——Hardships in Skye under the present law of settlement; expediency of a total abolition of the law, *ib.* 4713-4732. 4763-4775——Explanation as to too much out-door relief being given in Duirnish parish; increased cost of in-door relief in comparison, *ib.* 4741-4748.

Information relative to the lunatic patients in the parish of Duirnish, and their mode of treatment and cost, *Martin* 4781, 4782. 4798-4806—— Advantage of the visits of Mr. Peterkin to the island, *ib.* 4783-4789—— Due inspection exercised by the Lunacy Board over the lunatics in the island, *ib.* 4790-4797——Unduly large area if all the parishes in Skye were combined, *ib.* 4829-4833.

Statement of the expenditure and number of poor in the combination poorhouse in each year since 1846; also the rates of increase or decrease in population, expenditure, and poor during the period prior to the erection of the poorhouse, and during the subsequent period, *App.* 423.

Smollett, Alexander. (Analysis of his Evidence.)—Long experience of witness as to the administration of the poor law in the parishes of Bonhill and Cardross, Dumbarton, 2842-2844——Large increase in the population of Bonhill parish since the Poor Law Act of 1845 came into operation, 2846——Valuation of the parish under different heads, the parish being mainly an agricultural one, 2847, 2848—— Gradual increase since 1845 in the number of paupers, 2849-2858 ——Particulars relative to the assessment of the parish, and the practice as to classification and deductions; large increase in the assessment since 1845; 2859-2876.

Statement showing the expenditure of Bonhill parish under different heads in 1860 and 1869, as well as in 1845-46; large increase in respect of ordinary poor, and of lunaties, &c., 2877-2894——Undue reluctance of the parochial board to apply the poorhouse test, 2895-2898——Objectionable constitution of the parochial board of the parish; amendment suggested, 2899-2913——Suggestions for an altered constitution of the parochial boards of urban parishes generally; that is, by the election of the whole board by the ratepayers, a different qualification being adopted in different parishes, 2909-2927. 3118.

Decided approval of the working of the Board of Supervision, a central control over the local boards being very essential, 2928, 2929. 3138-3141——Suggestion that the sheriffs at the board, or some one legal member of the board, be the court of appeal in settlement cases, 2930, 2931. 2941, 2942. 2945, 2946. 2955-2961. 3135——Saving of much trouble and correspondence if the Board of Supervision dealt with pauper lunatics, 2932-2940.

Approval of the Board of Supervision, rather than the sheriff, as the court for deciding appeals in cases of refusal of relief, 2943, 2944. 2962-2975. 2980, 2981——Advantage of residence in the poorhouse being made a condition of relief very much more frequently than it now is, 2947-2953. 3108. 3135-3137——The less interference with the law of settlement the better, 2976, 2977. 2982-2986——Objection to any increase of the area of settlement, 2978——Disapproval of a county administration in lieu of a parochial administration, 2978, 2979——Probable advantage of a combination of adjoining parishes in large towns for rating and settlement purposes, 2987-2993.

Disapproval of the abolition of deductions in mixed parishes, although in parishes purely urban or purely agricultural classification without deductions is all that is required, 2994-3015——Improvement if the Board of Supervision had power to secure uniformity in the matter of classification and deductions, 3016-3029——Increased uniformity through the operation of the Board, 3030, 3031.

Report, 1870—*continued.*

Smollett, Alexander. (Analysis of his Evidence)—*continued.*

Less kindly feeling displayed towards the poor since the Act of 1845; impossibility, however, of any return to the system before the Act, 3032–3034——Disapproval of any alteration of the incidence of taxation, or of any exemption of the lower class of ratepayers, 3035–3051——Less economy of administration if portion of the poor expenditure were contributed by Government, 3052–3059——Large amount of property which escapes taxation under the present system of assessment, 3060–3062.

Approval of a discretionary power in parochial boards, subject to a check in the Board of Supervision, to relieve the able-bodied in occasional and special cases, 3063–3067. 3073——Practice now adopted as to relieving able-bodied poor under exceptional circumstances, 3068–3073——Disapproval of power in the parochial boards to dismiss the inspectors, 3076–3082——Importance of an amended constitution of parochial boards with a view to more discriminate relief, 3079——Degree of supervision exercised in Bonhill parish by the travelling inspectors and visiting officer of the central board, 3083–3091.

Strong objection to the mandate system, 3092, 3093——Very young children of witness's parish in the poorhouse, steps not having yet been taken for boarding any of them out, 3094–3100——Satisfactory medical relief in Bonhill parish, the medical officer getting from 75 *l.* to 80 *l.* a year, 3101–3104——Approval of the appointment and dismissal of the medical officers resting with the local boards, 3105–3107——Proposition for separating the collection of the poor rates from the office of the inspector, and for the collection of the former by the county treasurer; economy thereby, 3108–3134——Opinion that feus and ground annuals should contribute to the poor rate, 3142–3145.

South Leith. Table showing the expenditure and number of poor of the parish for each year from 1846 to 1869, together with the rates of increase or decrease in population, expenditure, and poor during the period prior to the erection of the poorhouse, and during the period thereto, *App.* 418.

Stirling. Particulars of expenditure and pauperism of the parish for each year from 1846 to 1869, together with the rates of increase or decrease in population, expenditure, and poor during the period prior to the erection of the poorhouse, and during the subsequent period, *App.* 424.

Superannuation. Reasons for approving of a power in parochial boards to superannuate their officers, *Walker* 5849–5854.

Superintendents (*Board of Supervision*). Unfitness of the superintendents to decide settlement cases, *Walker* 5847, 5848.——*See* also *Inspection.*

T.

Tevendale, John. (Analysis of his Evidence.)—Is inspector of the poor in the parish of Fetteresso, Kincardineshire; has had twenty-two years' experience of the poor law, 1465–1469—— Large decrease in the number of paupers in the parish since 1859, whilst there has been a slight increase of expenditure; particulars also as to the rateable value and the assessment, 1470–1488——Increase of the allowances to paupers adverted to as largely accounting for the increased expenditure, 1489——Improved condition of large numbers of the poor under the Act of 1845; 1490, 1491——Effect of the Act in increasing the number of non-deserving poor, 1491–1493.

Importance attached to the poorhouse test as a check upon pauperism, 1494——Considerable use made of the Kincardineshire combination poorhouse by Fetteresso parish; good effect thereof, 1495–1508——Much less cost of fatuous paupers in the poorhouse than in the asylum, 1504——Rule of witness's parish always to offer the poorhouse to the mothers of illegitimate children, 1508——Payment by the parishes to the combination poorhouse according to the number of beds occupied, 1509, 1510.

[Second Examination.]—Further statement as to the practice of offering the poorhouse to the mothers of illegitimate children in Fetteresso parish; great reluctance shown at first to enter the poorhouse, 1511–1520——Limited extent to which there is a classification of the inmates, 1521–1524——Obstacles to a complete separation between the deserving and non-deserving poor in poorhouses, 1525——Practice of boarding out the pauper children of witness's parish, at an average rate of 2 *s.* 6 *d.* a week, 1526–1528.

Absence of increase of illegitimacy in the parish; total of 141 applications from mothers of illegitimate children in ten years, 1529–1535——Satisfaction of the parishes with the working of the combination poorhouse, 1532——Approval of discretion in parochial boards to refuse relief to mothers of illegitimate children, without appeal, 1536–1539.

Evidence in favour of abolishing derivative settlements after the age of twelve or fourteen, and of substituting birth settlement under certain conditions, 1540–1553——Large proportion of the paupers in witness's parish who come back on a birth settlement, 1554–1556——Increase of pauperism if the law of settlement be entirely abolished, 1557–1559——Improvement

Report, 1870—*continued.*

Tevendale, John. (Analysis of his Evidence)—*continued.*

——Improvement if a lapse of five years were necessary before a residential settlement was lost, 1560, 1561——Objection to an extension of the area of chargeability to the county, 1562–1565——Approval of the union of small parishes for purposes of management, 1567–1569.

Opinion that deductions from the gross value should be abolished, a proper classification of lands and heritages being retained, 1570–1572——Considerable difficulties in the parish of Fetteresso as to the assessment of railways; particulars hereon as to the mode of classification in the parish, and the deductions allowed, 1573–1581——Non-objection to the power of appeal to the sheriff when applicants are refused relief by the inspectors, 1582–1585. 1723.

Information relative to the number and cost of the poor in Kincardineshire for the last twenty years; great increase of cost, chiefly in respect of management and the poorhouse, 1586–1612——Large increase in the allowances to out-door poor in Fetteresso parish since 1859; 1609–1623——Effect of the poorhouse test in decreasing the number of paupers in the parish, 1624–1636.

Important increase in the cost of management owing to the increased salaries of the inspectors, 1640–1655——Large size of Fetteresso parish, the gross value being nearly 35,000 *l.*, 1656–1658——Increased number of pauper lunatics in the county since the Lunacy Act, 1659–1664——Twofold expense of pauper lunatics in asylums as compared with the expense in poorhouses; obstacle to keeping them all in poorhouses, 1665–1672.

Constitution and working of the parochial board of witness's parish, there being about seventy members, of whom five are elected by the ratepayers; opinion that on the whole the ratepayers are fairly represented, 1673–1694——Gradual increase since 1845 in the average amount of allowances to each pauper on the roll in Scotland, 1695, 1696——Liberal scale of relief in witness's parish, care being taken to exclude all undeserving applicants, 1697–1699.

Decided approval of the operation of the Board of Supervision; necessity of a central check, 1700. 1710, 1711——Want of amendment as regards the undue facility with which paupers may leave poorhouses, 1700——Suggestions with a view to the effects of paupers belonging to the parochial boards, 1701–1707——Advantage of a discretion in parochial boards to relieve the able-bodied in times of distress, 1707, 1708——Objection to any legal right to relief in the able-bodied, 1709.

Suggestions on the subject of the Board of Supervision being constituted a court of appeal in cases of disputed settlement; the necessary evidence could be supplied by the inspectors, 1711. 1713–1720. 1724–1734——Very few appeals from the parochial boards as to the amount of relief, 1712.

Increase of the assessment in Kincardineshire in 1868 as compared with 1860, the valuation having increased by more than 50,000 *l.*, 1735–1739——Large amount of vagrancy in the county; particulars as to the mode of dealing with these people, 1740–1761——Advantage if vagrants came under the police, 1757.

Thurso Combination. Statement of the expenditure and number of poor in this Combination in each year since 1846; also the rates of increase or decrease in population, expenditure, and poor during the period prior to the erection of the poorhouse, and during the subsequent period, *App.* 424.

Title to Lands. Difficulty of parochial boards with reference to title to lands; amendments suggested, *Walker* 5982–5986.

Town Parishes. Statement by Committee of the Commissioners of Supply for Edinburgh County as to the inaccuracy of the conclusion that the town parishes are burthened with a number of paupers in excess of the burden borne by the country parishes, *App.* 373, 374.

Particulars as to pauperism, valuation, and assessment in the parishes in which the towns of Aberdeen, Edinburgh, Glasgow, Dundee, &c. are situated, *App.* 376.

See also *Combination of Parishes. Edinburgh. Glasgow.*

Tracy, the Rev. Bernard. (Analysis of his Evidence.)—Is a Roman Catholic clergyman at Pollockshaws, near Glasgow, 3309——Estimate of the Roman Catholic population of Scotland; concurrence with Mr. Rigg on this question, 3310–3316——Calculations as to the number of Roman Catholic poor in Glasgow, Pollockshaws, and other places, the proportion all over Scotland being between one-fifth and one-sixth of the whole number of poor, 3317–3335.

Complaint against the Board of Supervision as conniving at the proselytising of Roman Catholic children, 3336–3339——Examination in detail relative to the case of Margaret M'Laughlin, a child whose parents were both Roman Catholics, but who was brought up as a Protestant, not having been made a pauper; grounds for complaint against the law and the authorities in this case, 3340–3348. 3356–3405. 3483. 3536.

Report, 1870—*continued.*

Tracy, the Rev. Bernard. (Analysis of his Evidence)—*continued.*

3581——Suggestion that a member of the Board of Supervision should sit occasionally with the local boards, or that there be a Roman Catholic general inspector to look after the religious interests of Catholic children, 3349-3355*. 3476.

Instance of satisfactory interference by the Board of Supervision in respect of the religious instruction of a Roman Catholic child in Campsie, 3406-3411——Very impartial conduct of the City of Glasgow Board in regard to the boarding out of Roman Catholic children, 3412-3414——Reference to certain correspondence in 1863, as showing that the Paisley or Abbey Board had refused to place some Roman Catholic children, who were boarded out, within the reach of a Catholic school, 3415-3422.

Particulars relative to the case of four Roman Catholic children named M'Laughlin, as well as the case of children named M'Mullen, as supporting the complaint made by witness on the score of proselytism, 3423 *et seq.* 3582——Importance of increased powers in the central board for the prevention of acts of proselytism on the part of local authorities, 3479-3482. 3612——Grounds for recommending that paupers have an appeal to the sheriff relative to the amount and quality of the relief; numerous applications now made by paupers on this subject, 3485-3512——Suggested dismissal of inspectors for attempts at proselytism; constant evasion of the law by inspectors and parochial boards unless there be a penalty, 3512. 3608-3610.

Details relative to the case of Helen Airlie, whose father was a Roman Catholic, whilst she was treated as a Protestant in Govan poorhouse from 1859 to 1867; proselytism involved in this case, 3514-3580——Reference to correspondence between witness and the inspector for Eastwood parish as containing information relative to several cases in which witness complained of the system of proselytism, 3536——Grounds for complaint as to the action of the Eastwood board relative to some Roman Catholic children of the name of McCafferty, 3536. 3583-3607——Willingness of the Roman Catholic clergy to take charge of the children for the usual allowance paid by parochial boards, 3612.

Remedies required on the score of the religious instruction of Roman Catholic inmates of poorhouses, 3613-3615. 3618——Grievance on account of the attendance of Roman Catholic children in poorhouses at Protestant schools, 3618-3632——Peculiar reluctance of Roman Catholics to enter poorhouses on account of their children being trained as Protestants, 3632-3637.

Evidence in support of the conclusion that the law of settlement in Scotland, and the necessity of five years continuous residence in any parish, press with peculiar severity upon the Irish poor, 3638-3703. 3708-3722——Instance of the hardship of a residental settlement being destroyed before another is acquired; removal to Ireland in this case, whence the pauper was soon sent back again, 3666-3668. 3696-3703.

Complaint in Ireland as to there being no law of removal of English and Scotch poor there, 3703-3707——Suggestion that settlement be acquired in Scotland by a year's residence, and be not lost again, 3708. 3721, 3722——Other amendments desirable in the law of settlement; witness in fact would extend the area of settlement to all Scotland, 3708-3722.

Tuke, John Batty, M. D. (Analysis of his Evidence.)—Is medical superintendent of the Fife and Kinross District Asylum at Cupar; has devoted much attention to the subject of lunacy, 157-160——Effect of the establishment of a Lunacy Board in Scotland in increasing the number of registered lunatics, 161-163——Calculation that since 1858 there has been an actual increase of lunacy, at the rate of about 100 lunatics yearly; rate of increase of the population adverted to hereon, 162-169——Necessity already of increasing the accommodation in the Argyll and Fife district asylums, 170-176.

Opinion that no lunatic asylum should hold more than 350 or 400 patients, this being as much as one superintendent can properly manage, 177-181. 185-187. 296, 297——Statement of the accommodation in the several district asylums, 182-184——Expectation that it will be necessary to enlarge the asylums from time to time, unless some new arrangements be adopted, 188-190.

Proposition for an amended and extended system of boarding out harmless incurable patients, increased pay being given, and improved supervision being provided, 190 *et seq.*——Suggestions also for the transfer of harmless or fatuous patients from asylums to lunatic wards in poorhouses, under proper supervision, 190-193. 259——Expediency of all patients being sent in the first instance to asylums, whence they might be transferred if found harmless and incurable, 193. 261-265.

Total of about one-fourth of the whole number of lunatics boarded out, 194, 195——Exceedingly imperfect supervision of the boarded out lunatics, 197. 208-213. 323. 325-330——Much more frequent and effective supervision of the lunatics in asylums than in private dwellings, 197-206——Proposal that all the lunatics in private dwellings be placed under the care of the district boards, and be visited from time to time by the medical officers of the asylums; economy and efficiency thereby as compared with inspection by the deputy commissioners, 207-214. 219-222. 257. 266-268. 281-284. 303-312. 323.

Report, 1870—*continued.*

Tuke, John Batty, M. D. (Analysis of his Evidence)—*continued.*

Necessity of license from the Lunacy Board when lunatics are sent direct to private dwellings without first going to an asylum, 215, 216——Probable advantage if the same central board dealt with lunatics and paupers, 217, 218. 269-276——Very unfit accommodation frequently sanctioned by the deputy commissioners for the boarded-out patients, 223-226. 236-238. 245, 246. 251-256——Several patients boarded in the village of Kennoway, at a charge of 5*s.* or 6*s.* a week; entirely inadequate character of the accommodation and treatment, 224-241. 291. 318-322.

Conclusion as the insufficiency of the allowance for boarded out-patients; suggestion that the allowance be 7*s.* or 8*s.* a week, 226-241. 247-249. 254-257. 292-295. 324——Fallacy of the calculations as to the mortality being less when patients are boarded out from the asylums, 242-244. 250——Suggestion that not more than four patients be placed in one cottage, 260. 292-295——Approval of power in the Lunacy Board to require the transfer of any patient from an asylum to a poorhouse, 270, 271.

Much less cost in poorhouses than in asylums, 272-280——Advantage if the sheriffs visited the patients both in poorhouses and in asylums, 285-290——Opinion that the asylums are very efficiently conducted, 298-301——Sufficiently good treatment in poorhouses for fatuous patients, 302——Qualifications of the deputy commissioners adverted to, 309, 310. 313, 314——Importance of improved supervision in the case of boarded out-patients with a view to their being better fed, 318-323. 333-335.

U.

Uniformity. Approval of strengthening the hands of the central authority in various ways, with a view to a more uniform administration, *Scott* 817. 847. 948-950. 974, 975—— Increased uniformity through the operation of the board, *Smollett* 3030, 3031.

See also *Accounts. Audit of Accounts. Inspection.*

Union Rating. Tendency of the Union Chargeability Act in England to increase the expenditure over the whole union; there are, however, several causes of increased expenditure, irrespectively of the Act, *Lumley* 584-593——Less parochial interest in the expenditure since the Act was passed, and the area of chargeability enlarged, *ib.* 587-592——Decided approval of union chargeability, *Scott* 692——Greater fairness under a system of union chargeability, though there might not be any decrease of expenditure on the whole; strict regulations necessary in such case for checking the expenditure, *ib.* 728-742.

Unions (England). Formation of the great bulk of unions under the Poor Law Amendment Act of 1834, the number and size of the parishes in union varying greatly, *Lumley* 342-344——Initiative taken by the central board in London as regards the constitution of unions, *ib.* 345-348——Amended law in 1834 relative to the formation of unions; great variety of practice previously, *ib.* 401-404.

Upper Nithsdale Combination. Statement of the expenditure and number of poor in this Combination in each year since 1846; also the rates of increase or decrease in population, expenditure, and poor during the period prior to the erection of the poorhouse, and during the subsequent period, *App.* 425.

Upper Strathearn Combination. Table showing the expenditure and number of poor of this Combination for each year from 1846 to 1849, together with the rates of increase or decrease in population, expenditure, and poor during the period prior to the erection of the poorhouse, and during the period subsequently thereto, *App.* 425.

V.

Vagrancy:

1. *Amount and Cost of Vagrancy in Scotland.*
2. *Ayrshire.*
3. *Haddingtonshire.*
4. *Berwickshire.*
5. *Perthshire.*
6. *Want of a New Vagrancy Law; Suggestions hereon.*
7. *Poorhouse Test.*
8. *Police Supervision and Control.*
9. *Children of Vagrants.*
10. *Suggestions relative to Relief to the Able-bodied.*
11. *Vagrancy in Essex, and Mode of dealing with it.*
12. *Other Details and Suggestions generally.*

1. *Amount and Cost of Vagrancy in Scotland:*

Grounds for the conclusion that vagrancy is an increasing evil, *Young* 2022-2035—— Apparently small amount of vagrancy in many counties of Scotland; belief that imperfect

Report, 1870—*continued.*

VAGRANCY—continued.

1. *Amount and Cost of Vagrancy in Scotland*—continued.

perfect returns partly account for this, *Young* 2045–2052——Reference to a circular issued by the Board of Supervision in March 1859 as having effected a reduction in the number of vagrants relieved though it has had no effect upon the amount of vagrancy, *ib.* 2067–2075.

Large expenditure on casual poor in Scotland, *Young* 2179——The casual relief in 1869 amounted to 25,153 *l.*, of which 1,516 *l.* was expended in Ayrshire, *ib.*

Great increase of vagrancy under the Poor Law Act, large numbers of the vagrants being able-bodied men, *Barclay* 4492–4494——Increase of population, depression of trade, and other causes, to which rather than to the Poor Law the increase of vagrancy is owing, *ib.* 4504–4508. 4552–4556.

2. *Ayrshire:*

Statistics as to the number of vagrants in Ayrshire in each year since 1861; increase going on, *Young* 2022–2035——Several causes of the increase of vagrancy in Ayrshire, *ib.* 2036–2038——Large increase in the number of English vagrants in the county, on account of the more stringent enforcement of the Vagrancy Act in the north of England, *ib.* 2037–2041.

Special form of vagrancy return prepared by witness for Ayrshire, *Young* 2042–2044——Large amount of relief given to vagrants as casual poor, *ib.* 2066. 2072——Further reference to the number of vagrants in Ayrshire, and the proportion in reference to the population, *ib.* 2435–2439.

Return submitted on the part of the Ayrshire constabulary relative to vagrants, tramps, &c., found during the week ending 12th March 1870, *App.* 344.

3. *Haddingtonshire:*

Information relative to the practice adopted in Haddingtonshire in 1851, whereby vagrants are relieved, through the intervention of the police, in refuges, and are then passed on, *List* 3726 *et seq.*——Small payment by the parochial boards for working this system, *ib.* 3729–3731. 3746–3748. 3796–3798. 3805–3808——Number of vagrants in different years; large increase since 1867, *ib.* 3735–3741.

Details as to the practice of passing the vagrants out of the county; difficulty of this in other counties, *List* 3760–3780. 3786–3788. 3800–3805——Extremely few vagrants who return; statement hereon as to their receiving only bread and water in the refuges, *ib.* 3781–3791——Relative number of males, females, and children, and of English, Scotch, and Irish vagrants in the county, *ib.* 3784, 3785.

4. *Berwickshire:*

Abuse in Berwickshire in respect of vagrants; advantage if the practice in Haddingtonshire were adopted, *List* 3749–3753. 3756.

5. *Perthshire:*

Explanation in connection with certain returns relative to vagrancy in Perthshire, *Barclay* 4495. 4553–4555——Belief that in Perthshire the inspectors of the poor do not relieve large numbers of vagrants as casuals, *ib.* 4557, 4558.

Return showing the number of vagrants, unlicensed hawkers, and tinkers challenged, &c., in the county of Perth for fourteen years ending 15th March 1870, *App.* 358——Return of tinkers seen by the police in Perthshire during the five months ended 31st August 1868, *ib.* 359, 360.

6. *Want of a New Vagrancy Law; Suggestions hereon:*

Utterly unworkable character of the old vagrancy law of Scotland, *Young* 2053–2056——Suggestions as to the provisions desirable to be enacted on the subject of vagrancy in Scotland; very valuable provisions in the "Lindsay Act" for the regulation of the police of towns, *ib.* 2096–2115——Enumeration of persons who require to be reached by the provisions of a Vagrancy Act, *ib.* 2116——Expediency of the honest wandering poor being protected in the event of a Repressive Act being passed, *ib.* 2118. 2120.

Further statement as to the want of an enactment dealing with vagrancy, as well as of a careful system of poor law relief to casuals, *Young* 2175–2178——Further suggestions as to the legal enactments desirable for the repression of vagrancy in Scotland, the extension of the Lindsay Act to counties being one of the remedies required; paper hereon delivered in, *ib.* 2444. 2460——Entire inability of dealing properly with vagrants under any existing law in Scotland; illustrations in proof of this, *ib.* 2445–2454. 2457–2459.

Difficulty of dealing with vagrancy unless under a system of able-bodied relief, there being no vagrancy in Scotland, and no effectual mode of repressing the evil, *Barclay* 4495 *et seq.*

Expediency

Report, 1870—*continued.*

VAGRANCY—continued.

6. *Want of a New Vagrancy Law; Suggestions hereon*—continued.

Expediency of legislation for the suppression of vagrancy, as by putting the county law of vagrancy on the same footing as the burgh law, *Walker* 5760–5764——It may be said that there is now no vagrancy law in the counties, *ib.* 5760——Want of a vagrancy law with reference only to the vicious portion of the vagrant population, *ib* 5764.

7. *Poorhouse Test:*

Tendency of a strict application of the poorhouse test to induce vagrancy on the part of those who are part beggars and part out-door paupers, *Young* 2122–2127——Suggestions for the application of a labour test to casuals; approval of such application being extended to many who are not able-bodied, *ib.* 2155–2171——Dissent from the view that the stringent application of the poorhouse test tends to increase vagrancy, *Walker* 5750, 5751.

8. *Police Supervision and Control:*

Advantage if vagrants came under the police, *Tevendale* 1757——Want of enlarged legal powers in the constabulary for the correction of the evil, *Young* 2076–2079.——Proposal that before vagrants are relieved by the inspectors of the poor there be a certificate from the police officers; exception to be made in urgent cases, *ib.* 2117–2121——Want of increased powers in the police as to the inspection of lodging-houses used by vagrants, *ib.* 2128–2139——Conclusion as to the necessity of great discrimination in the relief of vagrants, police assistance in the matter being very desirable, *ib.* 2439–2441.

Excellent effect of the supervision of the police as regards the amount of crime committed by vagrants, *List* 3732–3734. 3742, 3743. 3749——Inadequacy of police regulations for sending vagrants out of any county, *Barclay* 4500——Exception taken to the proposal that the police should assist in the relief of vagrants, *Walker* 5763.

Form adopted in the case of vagrants found by the East Lothian Constabulary, *App.* 356.

9. *Children of Vagrants:*

Advantage if the children of vagrants were brought under the operation of the Industrial Schools Act, *Young* 2171, 2172.

10. *Suggestions relative to Relief to the Able-bodied:*

Conclusion favourable to a law of able-bodied relief, as in England and Ireland; that is, with direct reference to vagrants, *Barclay* 4499 *et seq*——Great difficulty in proving that able-bodied vagrants are not in search of employment, and are not deserving of casual relief; conclusion that this is frequently the case, *ib.* 4501–4503. 4517. 4534–4543.

Objection to able-bodied vagrants having a right to demand relief, though it might be well to give a discretionary power to parochial boards in the matter; statement as to such power having at one time been considered to exist, *Barclay* 4503. 4527–4529——Explanation that witness proposes that relief should only be given at the initial step of vagrancy, and that the labour test should be applied; belief that this would not encourage vagrancy, *ib.* 4515–4551.

11. *Vagrancy in Essex, and Mode of dealing with it:*

Arrangement adopted in Essex, about the year 1846, whereby police officers were selected to act as assistant relieving officers for casuals; large reduction caused thereby in the number of vagrants obtaining relief, *Young* 2080–2086. 2092——Valuable operation of the English Vagrant Act in repressing vagrancy in Essex, *ib.* 2086–2091——Recent increase of vagrants in Essex, and in England generally, on account of the Poor Law Board having stated that the local authorities were bound to relieve every destitute person, *ib.* 2092, 2093.

Statistics (as recently acquired by witness) relative to vagrancy in the county of Essex, together with explanations as to the relative number and expense of vagrants in different years, *Young* 2388 *et seq.*——Great reduction at one period in the number relieved; large increase subsequently owing to a discontinuance of the practice of discriminate relief, through the assistance of the police, *ib.* 2388–2408. 2416–2421——Explanation as to the different mode of making up the vagrancy returns in Essex and Ayrshire respectively, *ib.* 2421–2433. 2435–2439.

12. *Other Details and Suggestions generally:*

Growing evil in respect of vagrancy, the subject being a very difficult one to deal with; suggestions hereon, *Scott* 920–922——Belief as to much crime being committed by vagrants, *ib.* 922.

Calculation that about five-eighths of the adult vagrants are able-bodied; discrimination required as regards the relief of the remaining three-eighths, *Young* 2057–2065 ——

Report, 1870—*continued.*

VAGRANCY—continued.

12. *Other Details and Suggestions generally*—continued.

Approval of a suggestion by the Board of Supervision for the provision of houses by parochial boards, in combination, for the separate accommodation of casuals, *Young* 2142, 2143. 2152–2158——Inadequacy of the prohibition upon the giving of casual relief to the able-bodied; frequent abuse on the part of those who are not able-bodied, *ib.* 2144–2151.

Peculiar difficulty of the inspectors of the poor in dealing with the vagrant class, *Young* 2173, 2174—— Advantage as regards vagrancy, of the right to refuse relief to the able-bodied, *ib.* 2434——Imposition constantly practised by vagrants, the effect as regards private charity being very prejudicial, *ib.* 2445–2447.

Large proportion of those relieved through the police who are able-bodied, *List* 3754, 3755——Great advantage if parishes were bound to provide refuges where vagrants could be relieved for a night, and if at the same time public begging were punishable, *ib.* 3790–3795——Undeserving character of the great mass of vagrants, much crime arising from this source, *Barclay* 4510–4513.

Letter from Captain Young to the sheriff of Ayrshire, dated 28th January 1870, with reference to the increase of vagrancy, the evils consequent thereon, and the remedial measures desirable, *App.* 345, 346.

Paper submitted by Captain Young, dated Ayr, 7th February 1870, containing suggestions as to the provisions requisite in an enactment for the punishment of idle and disorderly persons, rogues, vagabonds, and other vagrants in Scotland, *App.* 349, 350.

Valuation (*Poor Assessment*). Particulars as to the practice in England in regard to the valuation or assessment for poor law purposes; improvement if there were, as in Scotland, an assessor who valued both imperial and local taxation, *Lambert* 4940–4958. 4960–4962.

Statement as to the annual reports of the Board of Supervision not setting forth the valuation of each parish; this might be done without difficulty, but the information is not official, *Walker* 5506–5518. 5522–5530——Information given in the annual report for 1869, as to the rate of expenditure with reference to the valuation, *ib.* 5522.

Classified return, dated May 1869, showing for each parish in Scotland, the number of owners of lands and heritages of the annual value of 500 *l.* and upwards, of the value of between 100 *l.* and 500 *l.*, between 50 *l.* and 100 *l.*, and between 20 *l.* and 50 *l.*, *App.* 366–372.

See also *Assessment.* *Expenditure*, 1.

Visiting Officer (*Board of Supervision*). See *Inspection.*

Voluntary Assessment. Witness considers that it would not now be possible to revert to the former system of relief by the kirk session, *Scott* 676. 689. 928–942—— Evidence in explanation and strong approval of the system of voluntary assessment in Bourtree parish, *Bisset* 1041 *et seq.*——Obstacle to a return to the system, as before 1845, *ib.* 1109. 1115——Payment of one half the voluntary assessment in some parishes by the tenants, *ib.* 1191–1193.

Conclusions strongly in favour of the system of voluntary assessment, as in New Deer parish, *Greig* 2223 *et seq*——Impracticability of a general return to the former system of voluntary assessment, *ib.* 2361.

Utterly inadequate system of relief before the Act of 1845, *Moir* 2541, 2542. 2547——Less friendly feeling displayed towards the poor since the Act of 1845; impossibility, however, of any return to the system before the Act, *Smollett* 3032–3034—— Voluntary relief likely to be given by relatives if the assessment were not compulsory, *Hay* 4420–4425

Great difficulty as to the powers and jurisdiction of the sheriffs previously to the Act of 1845; very unsatisfactory and inadequate relief then given, *Barclay* 4489–4491.

See also *Begging.* *Bourtie.* *Condition of the Poor.* *Garvock.* *Meldrum* *New Deer.* *Old Machar.* *Relatives of Paupers.*

Voluntary Associations. Suggestion for bringing in voluntary associations to the aid of parochial boards in the relief of the poor and in keeping them off the rates, *Allison* 4268–4271.

W.

Walker, William Stuart. (Analysis of his Evidence.)—Has been Chairman of the Board of Supervision since March 1868, having been previously Secretary to the Board, since 1852; 5181–5184——Belief as to the harmonious working of the Board, as at present constituted, 5187–5210——Great value attached to the unpaid members, although the

Report, 1870—*continued.*

Walker, William Stuart. (Analysis of his Evidence)—*continued.*

the attendance of the provosts of Edinburgh and Glasgow is not regular or frequent, 5187–5193. 5210——Due notice given of the meetings to each member of the Board, 5194–5201——Statement as to Mr. Smythe being, from his long connection with the Board well conversant with the business transacted at each meeting, 5202–5209.

Importance of the legal services rendered by the sheriffs of the counties of Perth, Ross, and Renfrew, as members of the Board; advantage and economy as compared with the services of a legal assessor, 5211–5216——Useful advice given by the Board through its secretary, the arbitration of the Board being often referred to, 5217–5242——Grounds for strongly objecting to the Board being made a court for deciding questions of settlement and questions of right to relief; considerable expense and delay in such case, 5217–5227. 5241–5243.

Practical decision by the Board of all questions of adequate relief; that is, subject to a right of appeal, which it is very important to retain, 5221–5227——Improvement if the granting of an interim order by the sheriff were made conditional upon the pauper presenting to him the certificate of the reasons of refusal stated by the inspector, 5228–5230——Conclusion favourable to the jurisdiction of the sheriff as to the question of legal right to relief, 5228. 5232, 5233.

Reference to certain Returns for 1868 and 1869, as showing the amount of law expenses under different heads, the result being that the cost of litigation in respect of questions of settlement and of right to relief is now exceedingly moderate. 5233–5239. 5359——Reduced cost of litigation owing to the law of settlement being so well understood, 5239. 5363——Increased litigation, if the jurisdiction of the court of session were withdrawn, 5240.

Objections to the addition of a medical member to the Board of Supervision; memorandum by witness on this subject, dated 20th December 1869, 5244–5255. 5289, 5299——Reasons for medical officers on the Lunacy Board, which do not apply in the case of the Board of Supervision, 5245-5251. 5256——Statement as to pauper lunatics and lunatic wards in poorhouses, being entirely under the charge of the Board of Lunacy, there being no collision or conflict of jurisdiction in the matter between such Board and the Board of Supervision, 5249–5251. 5266–5285——Evidence opposed to an amalgamation of the two Boards, or to the Board of Supervision being charged with the care of lunatics who are not paupers, or of pauper lunatics, 5254–5290.

Improvement if the appointment of medical officers were more permanent, 5291——Objection to the medical officer being required, for a fixed salary, to supply medicines, *ib.*——Circumstance of there being no obligation upon parochial boards to appoint a medical officer; opinion that such appointment should be compulsory, 5292–5295——Small amount of the Government grant for medical relief in Scotland as compared with the grants for that and other purposes in England, 5295. 5296——Total expenditure of 33,784 *l.* a year for medical relief in Scotland, the grant being only 10,000 *l.*, 5295. 5326.

Advantage if there were a uniform system of audit of the accounts of parochial boards by means of professional auditors, 5296——Expediency of Government paying towards the cost of an efficient and uniform audit, *ib.*——Suggestion that the salary of the medical officer be exclusive of the cost of medicines, 5298——Proposal that, concurrently with the obligation to appoint a medical man at a fixed salary, the grant be distributed over all the medical officers without exception, 5298–5302.

Ill results in Bourtie parish through there being no medical officer; nominal cost of medical relief in the parish, 5303–5308——Great variation in the amount of salaries of medical officers; very small salaries in small rural parishes, 5308–5314——Inexpediency of medical aid being provided by the parish or by the State for poor persons not paupers, 5315–5319.

Reference to a communication from the Board of Supervision to the Home Office in July 1868, as showing in detail the views of the board relative to the appointment and remuneration of medical officers, 5319, 5320——Necessary expenditure of a certain minimum sum in medical relief before any parish was allowed to participate in the Government grant, 5321, 5322——Conclusion favourable, on the whole, to the medical officers being placed under the Board of Supervision, 5327——Decided objection to facilities to parochial boards to erect lodging-houses for the poor, 5328–5331.

Explanation that certain parishes not visited by the general superintendents of the Board of Supervision are not within the districts of the superintendents, 5332–5334——Statement of the rules or instructions by which the superintendents are guided in their visits, 5333——Appointment of the two superintendents with reference especially to an inspection of the Highland districts, 5333——Inspection of the southern portion of Scotland by a visiting officer; large claim upon the time of this officer in visiting the poorhouses throughout Scotland, so that he cannot inspect regularly all the parishes in his district, 5334, 5335.

Report, 1870—*continued.*

Walker, William Stuart. (Analysis of his Evidence)—*continued.*

Advantage of an increase in the number of general superintendents; useful powers of these officers, 5336–5340——Effect of central inspection in leading to uniformity of administration, 5338——Objection to the general superintendents acting as arbitrators, or taking evidence, in cases of disputed settlement, 5341–5349. 5359——Further objection to the Board of Supervision acting as a court in settlement cases; suggestion, however, for amending the present practice in these cases, and for their being taken in the first instance to the sheriff, with an appeal in special cases to the Court of Session, 5343–5346. 5359–5362.

Doubt as to the smaller parishes being prejudiced by the fear of litigation with large parishes in respect of questions of settlement, 5350–5357 —— Suggestion that the voluntary arbitration by the secretary of the board be made a statutory part of his duty, and that he be remunerated for it, 5358——Increase of litigation by any change in the principle of the law of settlement, 5363——Concurrence in the objections to the abolition of the law, 5364, 5365.

Disapproval of the irremovability after one year's residence in any union, as in England, 5366–5369——Suggested amendment on the subject of loss of settlement by residence before another settlement is acquired; objection, however, to a provision that an industrial settlement shall not be lost unless another has been acquired, 5370–5373——Inaccuracy of the view that if a man leaves his place of settlement, and labours in another place for a month or two, he loses his settlement, 5374–5376.

Consideration of the question of a combination of parishes in towns with reference to acquisition of industrial residence or settlement; way in which the Board of Supervision might facilitate combination, though the initiative should be taken by one or more of the parishes, 5377–5393——Objection in the case of combinations, on account of the whole parochial board being elective, 5393——Doubt as to the advantage of parochial boards being elected jointly by the owners and occupiers; full representation of the occupant ratepayers on the present system, 5394–5398——Immense number of members on the parochial board of St. Cuthbert's, about one-half being owners between 20 *l.* and 50 *l.*, 5397.

Reference to the local objections to classification as arising from the occupant ratepayers and small owners, 5398——Means of preventing the preponderance of small owners at the boards by requiring the payment of a certain amount of rates as a qualification for members, 5399——Necessity of the local board adopting a scheme of classification before the Board of Supervision can approve, 5400——Absence of jurisdiction in the Board of Supervision, unless the parochial board itself disturbs the classification, 5400–5403. 5405.

Opinion that it would be better to repeal the 37th section of the Act, and to make gross rental the basis of the rate, 5404——Suggested power of interposition in the Board of Supervision, as a check upon inequitable classification, 5404–5407——Expediency of all parishes being called upon to classify, though it should be open to any parish to apply to be exempt, 5404. 5424, 5425——Inequality of a uniform classification for all parishes, 5405——Conditions under which a classification might be revised, 5407.

Adoption of classification chiefly in parishes which are partly rural and partly urban, 5408, 5409——Information relative to the classification of property in different parishes, and the different rates paid by land, shops, railways, &c., 5410–5421. 5433, 5434——Necessity of classification in the case of the twenty-two parishes which fell under Mr. Baxter's Act, abolishing means and substance, 5422, 5423.

Instances of parishes which had classified having gone back to uniform rating, 5426——Probable discrepancy as to classification in different parishes where the circumstances are similar, 5427–5430——Instances of the Board of Supervision necessarily approving of faulty classifications, 5430——Occasional refusal by the Board to accede to applications from parochial boards for a revised classification, 5431, 5432.

Annoyance and expense arising out of the system of deductions, so that witness approves of their abolition, but only on condition that classification be made compulsory, 5435——Opinion that discretionary power should be given to the Board of Supervision to fix the proportions under a system of classification, 5436–5438——Exceptional instances of parishes having acted upon classification which had not been approved by the Board, 5439, 5440.

[Second Examination.]—Improvement if only one-third of the elected members were re-elected yearly, and if the same persons were held to be re-elected, if there were no new nomination, 5441–5445——Great difficulty in some parishes of obtaining a fair proportion of elected members as direct representatives of the ratepayers, 5446——Objection to the burghal system of election being adopted in large parishes, partly urban and partly rural, 5447——Proposal for raising the ownership qualification, the present qualification of 20 *l.* being altogether too low; expediency of a varying qualification in

Report, 1870—*continued.*

Walker, William Stuart. (Analysis of his Evidence)—*continued.*

in different parishes, which might be settled by the Board of Supervision, 5447-5455. 5467.

Very high minimum qualification required in St. Cuthbert's parish, 5451-5455——Removal of the chief abuse in respect of mandates by raising the ownership qualification, 5454. 5463. 5467——Suggestion that mandates be limited in operation to three years, and be then necessarily renewed, 5456-5463——Inconvenience in Highland parishes if mandates were limited to one year, 5456——Restriction desirable as regards the use of the parochial funds for procuring mandates, 5464-5466——Necessary increase in the number of elected members in some parishes, if the ownership qualification be raised, 5468.

Grounds for approving of the clergyman of the parish as an *ex officio* member of the local board; he should, however, contribute to the rates, 5469-5478——Question as to the expediency in some parishes of the election of the elders as *ex officio* members, 5469——Belief as to the constitution of the board of Barony parish, Glasgow, not being altogether satisfactory, 5479, 5480——Inaccuracy of a statement that during a portion of the year, the Barony parish was left without a board at all, 5481.

Evidence in support of the conclusion that any large extension of the area of chargeability would lead to extravagance, 5482-5487. 5533——Single instance of enlargement of the area; its failure, 5484, 5485. 5519——Conclusion that, save in the exceptional cases of Canongate and Gorbals, there is no necessity for compulsory interference with a view to combination; concurrence in the views of Sir John M'Neill on this subject, 5486-5505. 5531-5533.

Statement as to the Annual Reports of the Board of Supervision not setting forth the valuation of each parish; this might be done without difficulty, but the information is not official, 5506-5518. 5522-5530——Less objection to voluntary combination if it did not involve an equal rate in all the parishes, 5519-5522——Information given in the Annual Report for 1869, as to the rate of expenditure with reference to the valuation, 5522.

Approval of the present system of rating, concurrently with an equitable classification, 5534-5545——Expediency of compulsory classification in some parishes, 5534——Examination upon the question whether owners are not now taxed inequitably, 5535-5561——Explanation on the subject of payment by the minister; that is, in respect of his manse and glebe, but not of his stipend, 5546-5557——Facility given to individuals in any parish to object to a scheme of classification before it is sanctioned, 5562-5564——Explanation that the parish of Beith, in Ayrshire, was not one of those which fell under Mr. Baxter's Act, 5565.

Further statement as to the great advantage of the sheriffs as members of the Board of Supervision, 5566-5570——Further objection to any disturbance of the law of settlement, more especially as regards the five years' residential term, 5571-5575——Explanatory statement relative to the much lower cost of relief per head in Ireland than in Scotland, this being chiefly owing to the strict application of the poorhouse test in Ireland, 5576-5599——Large increase of Irish paupers chargeable in Scotland, and large decrease of removals to Ireland, 5594-5598——Belief that many persons dealt with in Scotland as having a legal claim to relief would be treated in England and Ireland as able-bodied, 5599.

Chief causes of the large increase since 1859, in the expenditure per head on the poor in Scotland, 5600-5603——Considerable increase owing to the more liberal allowances to out-door poor, 5602. 5619, 5620——Increased cost of medical relief, though this is none too great, 5602. 5620——Advantage of a more stringent application of the poorhouse test, 5603. 5631——Large and unsatisfactory expense in respect of women with illegitimate children, it being desirable to compel the offer of the poorhouse in these cases, 5605-5609. 5621, 5622.

Suggestion that any ratepayer should have an appeal to the Board of Supervision in respect of excesssive or improper relief to any pauper, 5609, 5610. 5615-5618——Approval of liability being extended to some of the collateral relatives, 5609. 5612-5614 Advantage of a more summary process against fathers of illegitimate children, 5611. 5625-5630——Expediency of an amendment of the practice of appeal to the sheriff against the refusal of relief, 5623-5625.

Marked effect of the poorhouse test in checking expenditure, its more frequent use being desirable, 5631-5633——Probable advantage if some qualification were required for elected members of parochial boards in non-burghal, as in burghal parishes, 5634——Advantage of a discretionary power in the Board of Supervision to require an extended notice before paupers can leave any workhouse, 5635-5639——Circumstances under which it might be well to make it a statutory offence for paupers to suddenly leave a poorhouse, 5640, 5641.

Approval of some further check upon mothers of illegitimate children leaving poorhouses, unless they take their children with them, 5642-5650——Grounds for objecting

Walker, William Stuart. (Analysis of his Evidence)—*continued.*

to lunatics being made a county or a national charge, 5651, 5652——Danger of extravagance if the salaries of officials were paid out of a national fund, 5653——Statement as to the inspectors being parochial officers, and not officers of the Board of Supervision, 5654–5658.

Explanation on the subject of management expenses, and the several items comprised therein; sundry sums improperly included, 5659–5663——Advantage if the poor rates were collected with the county or other rates, 5664–5668——Economy by sometimes uniting two or three parishes under one inspector, 5669–5672.

Statement showing the per-centage increase of expenditure in decennial periods since 1836; large increase in the ten years before the Act of 1845 came into operation, 5675–5677——Information relative to the expenditure on buildings in different years; very large outlay in the last three years, 5677–5686——Unfairness in attributing to the action of the Board of Supervision any unnecessary cost in respect of buildings; particulars hereon as to the control exercised by them in the matter, 5687–5692——Action of the board in the direction of reducing the accommodation proposed by the parochial boards; unduly large size of the poorhouses first built, 5689–5691.

Explanatory statement relative to the course pursued by the Board of Supervision upon the question of the number of billets for Inverkeithing parish in the Dunfermline poorhouse, 5692–5707——Prohibition of the erection of the poorhouse by any parish having a population of less than 5,000; approval of this regulation, 5692. 5709–5715——Regulation as to boarders when a parish has not a poorhouse, and is not in combination; objection to which open, 5692. 5728——Advantage of facilities for applying the poorhouse test in Shetland and the highland parishes; obstacles in the way, 5707–5730.

Total poorhouse accommodation for 14,423 inmates, there being about 6,000 beds vacant, 5731, 5732——Very unequal distribution of the poorhouse accommodation, 5733——Suggestion for imposing upon parochial boards the obligation to provide poorhouse accommodation to the satisfaction of the Board of Supervision, 5734–5738——Total of only 362 parishes that have no poorhouse accommodation in any shape, 5739, 5740.

Statistics as to the valuable effect of the Athol and Breadalbane poorhouse in decreasing the number of paupers, and the rate of assessment; returns hereon delivered in, 5741–5749——Dissent from the view that the stringent application of the poorhouse test tends to increase vagrancy, 5750, 5751——Explanations in connection with certain tables (in the Appendix) showing in detail the operation of the poorhouse system, and its effect as regards expenditure, 5751, 5752.

Conclusion in favour of some power of relaxing the rigid rule against the relief of the able-bodied poor, stringent safeguards being at the same time essential; suggestions as to the limitations desirable, 5752–5758——Practice as to the relief of the able-bodied in times of emergency, between 1845 and 1859, in which latter year it was decided that the parochial boards could not grant such relief; approval of a return to the system then in operation, 5754–5759.

Expediency of legislation for the suppression of vagrancy, as by putting the county law of vagrancy on the same footing as the burgh law, 5760–5764——Exception taken to the proposal that the police should assist in the relief of vagrants, 5763——Want of a vagrancy law with reference only to the vicious portion of the vagrant population, 5764.

Advantage of a more stringent poorhouse test in the case of the improvident and undeserving poor, 5765–5768——Further evidence opposed to the Board of Supervision having charge of the whole lunacy system of Scotland, including lunatics who are not paupers, 5769–5778.

[Third Examination.]—Grounds for the conclusion that an efficient audit should be made compulsory on all parochial boards, 5780–5785——Contemplated appointment of the auditors by the Board of Supervision, the cost to be borne by Government; advantage of professional accountants for the purpose, 5781. 5785–5788. 5800, 5801——Object of the audit to see that the entries in the accounts are under the proper heads, and that there is no illegal expenditure, 5782. 5789, 5790.

Doubt as to the necessity of an audit as regards the collectors' accounts, 5791–5798——Expediency of inspectors being required to give security, and of the security being annually checked, 5798——Advantage if it were practicable for the county collector to collect the parish rates, 5799——Suggestion that it be required of all parochial boards to publish annually an abstract of their accounts, 5802, 5803——Proposition with a view to the publication annually of the names and addresses of the nearest known relatives of the paupers, 5802–5808——Disapproval of the audit or the compulsory publication of account comprising expenditure on burial grounds, or other matters not actually coming under the poor law, 5809–5816.

Suggestion

Report, 1870—*continued.*

Walker, William Stuart. (Analysis of his Evidence)—*continued.*

Suggestion that exemption from assessment should be limited to buildings used exclusively for public worship, 5817–5820——Grounds for the recommendation that governors of poorhouses should, like the inspectors, be only subject to dismissal by the Board of Supervision, 5821–5827——Explanation as to the check exercised by the Board over local appointment of inspectors, 5828–5838——Insufficient staff of the Board for a close inspection locally; want of two more general superintendents, 5839–5846——Unfitness of the superintendents to decide settlement disputes, 5847, 5848.

Reasons for approving of a power in parochial boards to superannuate their officers, 5849–5854——Admission as to cases of hardship through paupers being thrown back upon the parish of their birth, 5855——Suggestion that an indefeasible settlement be acquired in any parish by ten years' continuous residence, 5855-5864——Amendment suggested also as regards loss of settlement acquired by five years' residence, 5865, 5866——Difficulty of amending the law of removal of Irish paupers; approval, however, of a power of removal from Ireland, 5867–5870.

Consideration of the state of the law, and the practice under it, as to the mode of dealing with Roman Catholic pauper children; suggestions on this subject, 5871–5886——Absence of difficulty as to the visits of the Roman Catholic clergy to the poorhouses, 5887, 5888——Explanation relative to some cases cited by Mr. Tracy, of alleged proselytism, 5889–5893.

Statement in explanation of certain cases adduced by Mr. Mackie in his evidence in 1869, in which exception is taken on the part of the parochial board of Wick to the action of the Board of Supervision, 5894–5898——Evidence in detail and examination thereon, with reference to the course pursued respectively by the Wick parochial board, and by the Board of Supervision, upon the question of the erection of a poorhouse by the Wick board; justification of the action of the central board in this matter, 5898 *et seq.*

Explanation relative to the functions and course of action, generally, of the Board of Supervision as regards the local erection of poorhouses, 5922 *et seq.*——Instances of extravagant expenditure by local boards upon their poorhouses, 5960——Necessity of the building cost per head being comparatively heavy; importance, however, of the outlay as enabling the parishes to check improper applications, 5961.

Statement in explanation of certain evidence of Mr. Nicol Martin with reference to residential settlement not being acquired in a particular case, so that the pauper was thrown back upon the parish of his birth, 5962–5968——Non-objection to out-door relief in the shape of payment of rent, 5969–5978——Difficulty as regards questions of settlement through there being no definition of the term "residence," 5973–5978.

Suggestion that mothers should, as well as fathers, be punishable for desertion of their children, 5979–5982——Difficulty of parochial boards with reference to title to lands; amendment suggested, 5982–5986——Suggestion that the parochial boards be empowered to borrow money from the Public Works Commissioners, 5986–5989.

Proposal that relief should constitute a preferable claim on the part of the parish to reimbursement out of any future acquisitions of the pauper, 5989-5991——Check desirable as regards the removal of paupers to their parish of settlement for the purpose of relief; suggested right of appeal in such case to the Board of Supervision, 5991–5993.

Wick. Statement in explanation of certain cases adduced by Mr. Mackie, in his evidence in 1869, in which exception is taken, on the part of the Wick parochial board, to the action of the Board of Supervision, *Walker* 5894–5898.

Evidence in detail, and examination thereon, with reference to the course pursued respectively by the Wick parochial board, and by the Board of Supervision, upon the question of the erection of a poorhouse by the Wick board; justification of the action of the central board in the matter, *Walker* 5898 *et seq.*

Due investigation by witness of the case of a certain pauper upon the question of whose removal from the Latheron poorhouse he differed with the medical officer of Wick, *Peterkin* 6129-6132.

Wood, Dr. Comment upon the part taken by Dr. Wood, with reference to a certain pamphlet containing misrepresentations of witness's conduct as chairman of the St. Cuthbert's parochial board, *Sir J. G. Baird* 1929, 1930.——*See* also *St. Cuthbert's*, 5.

Workhouses (*England*). Failure of the workhouse test in large populous districts, though it answers very well in rural places, *Lumley* 540——Relief of about five-sixths of the paupers in England out of the workhouses, the latter being applied to the able-bodied, and containing also many infirm and disabled people, *ib.* 541–547——Control exercised by the Poor Law Board over the accommodation in workhouses, and over their management, *ib.* 554, 555——Isolated instances of parishes which have hitherto refused to provide workhouses; unsatisfactory practice as to relief in these places, *ib.* 556–567. 576——Difficulty

Report, 1870--*continued.*

Workhouses (*England*)—continued.

Difficulty of ascertaining from returns whether the workhouse test operates in reducing the rates, *Lumley* 580–583.

See also *Ireland.* *Poorhouses.*

Y.

Young, Captain James. (Analysis of his Evidence.)—Has been chief constable of Ayrshire for twelve years; was previously deputy chief constable of Essex for six years, 2017–2021——Conclusion as to vagrancy being an increasing evil; statistics hereon as to the number of vagrants in Ayrshire in each year since 1861; 2022–2035——Several causes of the increase of vagrancy in Ayrshire, 2036–2038——Large increase in the number of English vagrants in the county, on account of the more stringent enforcement of the Vagrancy Act in the north of England, 2037–2041.

Special form of vagrancy return prepared by witness for Ayrshire, 2042–2044——Apparently small amount of vagrancy in many counties of Scotland; belief that imperfect returns partly account for this, 2045–2052——Utterly unworkable character of the old vagrancy laws of Scotland, 2053–2056——Calculation that about five-eighths of the adult vagrants are able-bodied; discrimination required as regards the relief of the remaining three-eighths, 2057–2065.

Large amount of relief given to vagrants as casual poor, 2066–2072——Reference to a circular issued by the Board of Supervision in March 1859, as having effected a reduction in the number of vagrants relieved, though it has had no effect upon the amount of vagrancy, 2067–2075——Want of enlarged legal powers in the constabulary for the correction of the evil, 2076–2079.

Arrangement adopted in Essex about the year 1846, whereby police officers were selected to act as assistant relieving officers for casuals; large reduction caused thereby in the number of vagrants obtaining relief, 2080–2086. 2092——Valuable operation of the English Vagrant Act in repressing vagrancy in Essex, 2086–2091——Recent increase of vagrants in Essex and in England generally, on account of the Poor Law Board having stated that the local authorities were bound to relieve every destitute person, 2092, 2093.

Suggestions as to the provisions desirable to be enacted on the subject of vagrancy in Scotland; very valuable provisions in the "Lindsay Act" for the regulation of the police of towns, 2096–2115——Enumeration of persons who require to be reached by the provisions of a Vagrancy Act, 2116——Proposal that before vagrants are relieved in Scotland by the inspectors of the poor, there be a certificate from the police officers; exception to be made in urgent cases, 2117–2121.

Expediency of the honest wandering poor being protected in the event of a repressive Act being passed, 2118–2120——Tendency of a strict application of the poorhouse test to induce vagrancy on the part of those who are part beggars and part out-door paupers, 2122–2127——Want of increased powers in the police as to the inspection of lodging houses used by vagrants, 2128–2139.

Approval of a suggestion by the Board of Supervision for the provision of houses by parochial boards, in combination, for the separate accommodation of casuals, 2142, 2143. 2152–2158——Inadequacy of the prohibition upon the giving of casual relief to the able-bodied; frequent abuse on the part of those who are not able-bodied, 2144–2151——Suggestions for the application of a labour test to casuals; approval of such application being extended to many who are not able-bodied, 2155–2171.

Advantage if the children of vagrants were brought under the operation of the Industrial Schools' Act, 2171, 2172——Peculiar difficulty of the inspectors of the poor in dealing with the vagrant class, 2173, 2174——Further statement as to the want of an enactment dealing with vagrancy, as well as of a careful system of poor law relief to casuals, 2175–2178——Large expenditure on casual poor in Scotland, 2179.

[Second Examination.]—Statistics (as recently acquired by witness) relative to vagrancy in the county of Essex, together with the explanations as to the relative number and expense of vagrants in different years, 2388 *et seq.*——Great reduction at one period in the number relieved; large increase subsequently, owing to a discontinuance of the practice of discriminate relief, through the assistance of the police, 2388–2408. 2416–2421——Explanation as to the different mode of making up the vagrancy returns in Essex and Ayrshire respectively, 2421–2433. 2435–2439.

Advantage in Scotland, as regards vagrancy, of the right to refuse relief to the able-bodied, 2434——Further reference to the number of vagrants in Ayrshire, and the proportion in reference to the population, 2435–2439——Conclusion as to the necessity of great discrimination in the relief of vagrants, police assistance in the matter being very desirable,

Report, 1870—*continued.*

Young, Captain James. (Analysis of his Evidence)—*continued.*

desirable, 2439–2441——Strong disapproval of residential able-bodied relief in Scotland, or of discretionary power in local boards on the subject, 2442–2444.

Further suggestions as to the legal enactments desirable for the repression of vagrancy in Scotland, the extension of the "Lindsay Act" to counties being one of the remedies required; paper hereon delivered in, 2444. 2460——Entire inability of dealing properly with vagrants under any existing law in Scotland; illustrations in proof of this, 2445–2454. 2457–2459——Imposition constantly practised by vagrants, the effect as regards private charity being very prejudicial, 2445–2447.

Young, Captain. Letter from Capt. Young to the sheriff of Ayrshire, dated 28th January 1870, with reference to the increase of vagrancy, the evils consequent thereon, and the remedial measures desirable, *App.* 345, 346.

Paper submitted by Capt. Young, dated Ayr, 7th February 1870, containing suggestions as to the provisions requisite in an enactment for the punishment of idle and disorderly persons, rogues, vagabonds, and other vagrants in Scotland, *App.* 349, 350.

INDEX

TO THE

REPORT

FROM THE

SELECT COMMITTEE

ON

POOR LAW (SCOTLA

Ordered, by The House of Commons, *to be Printe*
18 *July* 1870.

[*Price* 9*d.*]

357.

Under 8

REPORT

FROM THE

SELECT COMMITTEE

ON

LUATION OF LANDS AND ASSESSMENTS (SCOTLAND) BILL;

TOGETHER WITH THE

PROCEEDINGS OF THE COMMITTEE,

MINUTES OF EVIDENCE,

AND APPENDIX.

Ordered, by The House of Commons, *to be Printed,*
24 *June* 1870.

Thursday, 12*th May* 1870.

Ordered, THAT the Valuation of Lands and Assessments (Scotland) Bill be read a second time, and committed to a Select Committee.

Friday, 13*th May* 1870.

Committee nominated of,—

The Lord Advocate.
Mr. Dalglish.
Mr. M'Lagan.
Sir Edward Colebrooke.
Mr. Charles Dalrymple.
Mr. Orr Ewing.
Mr. Matheson.
Sir Graham Montgomery.
Mr. Mackintosh.
Lord Garlies.
Mr. Finnie.
Mr. John Hamilton.
Marquis of Bowmont.

Ordered, THAT the Committee have power to send for persons, papers, and records.

Ordered, THAT Five be the quorum of the Committee.

Wednesday, 18*th May* 1870.

Ordered, THAT all Petitions presented during the present Session against the Bill be referred to the Committee, with power to the Committee, if they think fit, to allow the Petitioners to be heard by themselves, their Counsel, or Agents, upon their Petitions, and also to allow Counsel to be heard in favour of the Bill against the said Petitions.

Friday, 20*th May* 1870.

Ordered, THAT the Committee do consist of Nineteen Members.

Ordered, THAT Mr. Miller, Mr. Grieve, Mr. Crum-Ewing, Sir Hervey Bruce, Mr. Holms, and Colonel Barttelot, be added to the Committee.

Friday, 24*th June* 1870.

Ordered, THAT the Committee have power to report the Minutes of Evidence taken before them to the House.

REPORT - - - - - - - - - - - - - p. iii
PROCEEDINGS OF THE COMMITTEE - - - - - p. iv
MINUTES OF EVIDENCE - - - - - - - - - p. 1
APPENDIX - - - - - - - - - - - - p. 109

REPORT.

THE SELECT COMMITTEE to whom the VALUATION OF LANDS AND ASSESSMENTS (SCOTLAND) BILL was referred:——HAVE considered the said Bill, and taken Evidence thereon, which they have agreed to Report to The House; and have gone through the Bill, and made Amendments thereunto.

24 *June* 1870.

PROCEEDINGS OF THE COMMITTEE.

Friday, 20th May 1870.

MEMBERS PRESENT:

The Lord Advocate.	Mr. Charles Dalrymple.
Sir Edward Colebrooke.	Mr. Orr Ewing.
Mr. Dalglish.	Mr. Mackintosh.
Marquis of Bowmont.	Mr. Finnie.
Lord Garlies.	

The Lord Advocate was called to the Chair.

The Committee deliberated.

Resolved, That the Committee do hear Counsel in favour of petitions for and against the Bill, under the four following heads:—

Parochial Landward Ratepayers.

Borough Parochial Ratepayers.

County Ratepayers.

Railway Companies, and Gas and Water Companies.

[Adjourned till Wednesday next, at Eleven o'clock.

Wednesday, 20th May 1870.

MEMBERS PRESENT:

The LORD ADVOCATE in the Chair.

Mr. Dalglish.	Mr. Macintosh.
Mr. Holms.	Mr. Dalrymple.
Mr. Matheson.	Sir Graham Montgomery
Mr. Grieve.	Sir Eward Colebrooke.
Mr. Crum-Ewing.	Sir Hervey Bruce.
Mr. John Hamilton.	Mr. M'Lagan.
Mr. Orr Ewing.	Mr. Miller.
Lord Garlies.	Mr. Finnie.
Marquis of Bowmont.	

The Committee deliberated.

Resolution of the Committee of 20th May, read and rescinded.

Motion made and Question put, "That the Committee do not think fit to allow the Petitioners against the Bill to be heard by themselves, their Counsel or Agents, upon their

their Petition, or to allow Counsel to be heard in favour of the Bill against the said Petitioners "—(Sir *Edward Colebrooke*).—The Committee divided:

Ayes, 13.	Noes, 4.
Mr. M'Lagan.	Mr. Dalglish.
Mr. Matheson.	Mr. Charles Dalrymple.
Sir Graham Montgomery.	Mr. Orr Ewing.
Lord Garlies.	Mr. Macintosh.
Mr. Finnie.	
Mr. John Hamilton.	
Marquis of Bowmont.	
Mr. Miller.	
Mr. Grieve.	
Mr. Crum-Ewing.	
Sir Hervey Bruce.	
Mr. Holms.	
Sir Edward Colebrooke.	

Mr. *George Dods*, examined.

[Adjourned till To-morrow, at Two o'clock.

Thursday, 26th May 1870.

MEMBERS PRESENT:

The LORD ADVOCATE in the Chair.

Mr. Dalglish.	Sir Edward Colebrooke.
Mr. Miller.	Mr. Charles Dalrymple.
Mr. Matheson.	Mr. Orr Ewing.
Mr. Grieve.	Mr. Finnie.
Colonel Barttelot.	Mr. Mackintosh.
Sir Graham Montgomery.	Sir Hervey Bruce.
Mr. John Hamilton.	Mr. M'Lagan.
Lord Garlies.	Mr. Crum-Ewing.
Marquis of Bowmont.	Mr. Holms.

Mr. *John Walker*, examined.

[Adjourned till Monday next, at Twelve o'clock.

Monday, 30th May 1870.

MEMBERS PRESENT:

The LORD ADVOCATE in the Chair.

Mr. Dalglish.	Mr. Orr Ewing.
Mr. M'Lagan.	Mr. Finnie.
Sir Edward Colebrooke.	Marquis of Bowmont.
Mr. Matheson.	Mr. Crum-Ewing.
Mr. Miller.	Colonel Barttelot.
Sir Graham Montgomery.	Lord Garlies.
Mr. John Hamilton.	Mr. Holms.
Mr. Grieve.	Sir Hervey Bruce.

Mr. *John Walker*, further examined.

[Adjourned till Monday, 13th June, at Twelve o'clock.

Monday, 13*th June* 1870.

MEMBERS PRESENT:

The LORD ADVOCATE in the Chair.

Mr. Miller.
Sir Edward Colebrooke.
Mr. Matheson.
Mr. John Hamilton.
Mr. Grieve.
Mr. M'Lagan.
Lord Garlies.
Mr. Charles Dalrymple.
Marquis of Bowmont.
Mr. Macintosh.
Mr. Dalglish.
Sir Hervey Bruce.
Mr. Crum-Ewing.
Sir Graham Montgomery.
Mr. Finnie.
Mr. Orr Ewing.
Colonel Barttelot.

Mr. *John Walker*, further examined.

Mr. *Andrew Dougall*, Mr. *Alexander Ramsay*, Mr. *William Munro*, and Mr. *David Dreghorn*, were severally examined.

[Adjourned to Wednesday next, at Twelve o'clock.

Wednesday, 15*th June* 1870.

MEMBERS PRESENT:

The LORD ADVOCATE in the Chair.

Sir Edward Colebrooke.
Mr. Matheson.
Mr. Mackintosh.
Mr. Miller.
Mr. Orr Ewing.
Mr. Dalglish.
Mr. John Hamilton.
Mr. Grieve.
Sir Graham Montgomery.
Marquis of Bowmont.
Mr. Charles Dalrymple.
Mr. M'Lagan.
Sir Hervey Bruce.
Mr. Holms.
Mr. Crum-Ewing.
Lord Garlies.
Colonel Barttelot.

Mr. *David Dreghorn*, further examined.

Mr. *Peter Beattie* and Mr. *James Donaldson*, were severally examined.

[Adjourned to Friday next, at Twelve o'clock.

Friday, 17*th June* 1870.

MEMBERS PRESENT:

Mr. DALGLISH in the Chair.

Sir Edward Colebrooke.
Mr. Miller.
Mr. Matheson.
Mr. John Hamilton.
Mr. Grieve.
Sir Graham Montgomery.
Mr. Mackintosh.
Mr. Charles Dalrymple.
Sir Hervey Bruce.
Mr. M'Lagan.
Marquis of Bowmont.
Mr. Finnie.
Mr. Orr Ewing.
Mr. Holms.
Lord Garlies.
Mr. Crum-Ewing.
Colonel Barttelot.

Mr. *Duncan Macdonald*, Mr. *William Hair*, Mr. *George Reith*, and Mr. *Walter Wilson*, were severally examined.

[Adjourned to Wednesday next, at Twelve o'clock.

Wednesday, 22nd June 1870.

MEMBERS PRESENT:

The LORD ADVOCATE in the Chair.

Sir Edward Colebrooke.
Mr. Miller.
Mr. Matheson.
Mr. John Hamilton.
Mr. Finnie.
Lord Garlies.
Mr. Grieve.
Sir Graham Montgomery.
Marquis of Bowmont.
Mr. Orr Ewing.
Sir Hervey Bruce.
Colonel Barttelot.
Mr. Dalglish.
Mr. Charles Dalrymple.
Mr. Crum-Ewing.
Mr. M'Lagan.
Mr. Mackintosh.

Mr. *Danby Palmer Fry* and Mr. *James Blenkinsop*, were severally examined.

Preamble *postponed.*

Clauses 1–5, *postponed.*

Clause 6.—Question put, That this Clause stand part of the Bill.—Committee divided:

Ayes, 3.	Noes, 14.
Mr. Matheson.	Mr. Dalglish.
Mr. Mackintosh.	Mr. M'Lagan.
Lord Garlies.	Sir Edward Colebrooke.
	Mr. Charles Dalrymple.
	Mr. Orr Ewing.
	Sir Graham Montgomery.
	Mr. Finnie.
	Mr. John Hamilton.
	Marquis of Bowmont.
	Mr. Miller.
	Mr. Grieve.
	Mr. Crum-Ewing.
	Sir Hervey Bruce.
	Colonel Barttelot.

Clauses 7, 8, 9, *postponed.*

Clause 2.—Question put, That this Clause, stand part of the Bill.—The Committee divided:

Ayes, 14.	Noes, 3.
Mr. Dalglish.	Sir Edward Colebrooke.
Mr. M'Lagan.	Mr. John Hamilton.
Mr. Charles Dalrymple.	Sir Hervey Bruce.
Mr. Orr Ewing.	
Mr. Matheson.	
Sir Graham Montgomery.	
Mr. Macintosh.	
Lord Garlies.	
Mr. Finnie.	
Marquis of Bowmont.	
Mr. Miller.	
Mr. Grieve.	
Mr. Crum-Ewing.	
Colonel Barttelot.	

Clauses 3 and 4, *agreed to.*

Clause 5, *disagreed to.*

Clauses 7, 8, 9, *agreed to.*

Clause 1.—Question put, That this Clause stand part of the Bill.—Committee divided:

Ayes, 11.	Noes, 5.
Mr. Dalglish.	Sir Edward Colebrooke.
Mr. M'Lagan.	Mr. John Hamilton.
Mr. Charles Dalrymple.	Marquis of Bowmont.
Mr. Orr Ewing.	Mr. Crum-Ewing.
Mr. Matheson.	Colonel Barttelot.
Sir Graham Montgomery.	
Mr. Macintosh.	
Lord Garlies.	
Mr. Finnie.	
Mr. Miller.	
Mr. Grieve.	

Preamble read, and *agreed to.*

Question, That the Bill, as amended, be reported to The House.—Put, and *agreed to.*

Ordered to Report.

EXPENSES OF WITNESSES.

NAME OF WITNESS.	Profession or Condition.	From whence Summoned.	Number of Days absent from Home, under Orders of Committee.	Expenses of Journey to London and back.	Allowance during Absence from Home.	TOTAL Expenses allowed to Witness.
				£. s. d.	£. s. d.	£. s. d.
Mr. George Dods - -	Railway Assessor -	Edinburgh - -	4	7 10 -	1 1 -	11 14 -
Mr. William Munro -	Surveyor of Taxes	Hamilton - -	4	7 8 -	1 1 -	11 12 -
Mr. Henry J. Castle -	Land Surveyor -	London - -	1	- -	2 2 -	2 2 -
				TOTAL - - - £.		25 8 -

MINUTES OF EVIDENCE.

LIST OF WITNESSES.

Wednesday, 25*th May* 1870.

	PAGE
Mr. George Dods	1

Thursday, 26*th May* 1870.

Mr. John Walker	15

Monday, 30*th May* 1870.

Mr. John Walker	23

Monday, 13*th June* 1870.

Mr. John Walker	41
Mr. Andrew Dougall	42
Mr. Alexander Ramsay	50
Mr. William Munro	52
Mr. David Dreghorn	60

Wednesday, 15*th June* 1870.

Mr. David Dreghorn	62
Mr. Peter Beattie	65
Mr. James Donaldson	77

Friday, 17*th June* 1870.

Mr. Duncan Macdonald	84
Mr. William Hair	89
Mr. George Reith	90
Mr. Walter Wilson	95

Wednesday, 22*nd June* 1870.

Mr. George Dods	99
Mr. Danby Palmer Fry	99. 108
Mr. James Blenkinsop	106

MINUTES OF EVIDENCE.

Wednesday, 25th May 1870.

MEMBERS PRESENT:

The Lord Advocate.	Lord Garlies.
Marquis of Bowmont.	Mr Grieve.
Sir Hervy Bruce.	Mr. John Hamilton.
Sir Edward Colebrooke.	Mr. Holms.
Mr. Dalglish.	Mr. Macintosh.
Mr. Charles Dalrymple.	Mr. McLagan.
Mr. Crum Ewing.	Mr. Matheson.
Mr. Orr Ewing.	Mr. Miller.
Mr. Finnie.	Sir Graham Montgomery.

THE RIGHT HONOURABLE THE LORD ADVOCATE, IN THE CHAIR.

Mr. GEORGE DODS, called in; and Examined

. *Chairman.*] I BELIEVE that you hold the e of Assessor of Railways and Canals in tland?—I do.

. When were you appointed?—In 1855, on passing of the Land Valuation Act.

. And you have discharged the duties of that e ever since?—Yes.

Of course when you entered upon the dis-ge of your duties at first, you had no prece-: to follow?—None.

May I ask you how you proceeded to value vays under the Statute; what was your first edure?—I proceeded first to take the gross nue of the railway companies from all sources, ic, rents of depôts, &c., as a foundation. en deducted the working expenses, except tem for maintenance of way.

You did not deduct anything for main-nce of way?—No; nor for repair of sta-s.

Did you deduct anything else but working nses?—Deducting the working expenses ght out a net revenue. I then ascertained value of the plant and rolling stock employed he companies in realising these profits, and owed 25 per cent. on that value, deducting h from the net revenue, left the value to h the railway was subject for assessments.

That mode of procedure was the result of own consideration of the subject?—It

And it appeared to you to be that which most likely to lead you to a right conclusion the annual value of the heritable subject? did.

10. The Statute does not prescribe that course, or any course?—It does not.

11. The aim which you had in view was to ascertain the annual value of the heritable subject?—Yes, simply.

12. Is that what you did at first only, or is it what you have done all along down to the present time?—I have followed the same process ever since, with the exception that three years ago I deducted half the expense of retaining and repairing the line under the Act of 1867; there may have been a little variation in the amount of per-centage, but the principle is the same throughout.

13. You have said that you deducted from the gross revenue, first, the working expenses which gave you the net revenue, and that you then deducted 25 per cent. upon the value of the plant?—Yes.

14. Did you not deduct anything for tenants' profits?—Twenty-five per cent. embraced tenants' profits.

15. Twenty-five per cent. on the value of the plant?—Yes, it was 5 per cent. on the interest of the money invested in the plant; 5 per cent. for the deterioration of the plant; 12 per cent. for tenants' profits; and 3 per cent. to cover accidents and incidents.

16. What do you mean by "incidents;" what do you hold that to include?—Keeping the way clear in case of snow, and expenses of that sort: it is in fact just 3 per cent. more profits.

17. You estimated the profits of the railway at 12 per cent. of the value of the plant and rolling stock?—Yes.

18. What

Mr. G. Dods. — 25 May 1870.

18. What suggested that value to you?—Any tenant or company taking a line of railway must put a certain amount of plant upon it, and he of course would, in the first place, calculate the interest of the money which he had borrowed to purchase the plant, and so much for deterioration, and he would expect something for his trouble, and the risk which he ran in conducting the business.

19. How did you ascertain the value of the plant and rolling stock?—In the first year we had a valuation made of the plant of the principal companies by persons of skill; I found that to vary from 70 to 80 per cent. of its original cost.

20. The result of the valuation of the plant of the rolling stock of some of the principal companies was to show that its existing value at any particular time, was from 70 to 80 per cent. of its original cost?—Yes.

21. That led you to take what per-centage upon the original cost and its original value?—I estimated it over head at 75 per cent.

22. And, of course, the 12 per cent. at which you estimated the tenants' profits, was 12 per cent. of the 75 per cent. of the original cost of the plant and rolling stock?—Yes.

23. Were your views submitted to the consideration of the Lord Ordinary by appeal under the Statute?—They were so in the first year. Every company in Scotland appealed against my valuation in the first year.

24. In the result, what you have now stated to us as the principle upon which you proceeded, and what you actually did, was confirmed by the Lord Ordinary as the right principle?—The principle was confirmed by the Lord Ordinary.

25. And those deductions which you have stated have been allowed as the proper deductions?—The Lord Ordinary increased the deductions beyond what I originally allowed. I started first by allowing a per-centage upon the gross cost.

26. The Lord Ordinary increased your allowances?—He did.

27. Do you mean that he increased the allowances which you originally made to the amounts which you have now stated to us, or that he increased those which you have now stated to us?—He increased them from what I set down at first. I allowed only 10 per cent. for tenant's profits, and he increased them to 12 per cent.

28. The deductions, as you have stated them to us, had the approbation of the Lord Ordinary?—Yes.

29. These deductions were larger than you originally allowed, but they were the consequence of the judgment of the Lord Ordinary?—Yes.

30. I believe that these deductions were the only deductions which you allowed from the gross revenue until the Act of 1867, under which you made a further deduction of one-half of the cost of repairing and maintaining the permanent way?—In 1863, the Caledonian Company again appealed against my valuation, craving to have the maintenance of way allowed. They appealed to another Lord Ordinary, and he, after hearing parties, directed me to allow 2 per cent. on the gross revenue to pay for watching the line.

31. Then that forms an additional deduction?—Not since the Act of 1867.

32. Between 1863 and 1867, there was an additional deduction of 2 per cent. for watching the line?—There was.

33. Since 1867 that has been discontinued but one-half of maintaining the line has been allowed under that Act?—Yes.

34. I suppose that the reason was that the cost of watching was included in the cost of maintaining?—Yes; it was the duty of the surfacemen to walk along the line, and to see that everything was properly conducted.

35. So that one-half of the expense of maintenance was more than 2 per cent. upon the gross revenue?—Yes, it was considerably more than that.

36. About how much, on an average?—Full double.

37. It must, I suppose, vary in different cases—Yes, very much.

38. But taken over head it is considerably more than 4 per cent.?—I should think so.

39. Cannot you come nearer to the figure than that?—I could do so in a few minutes.

40. Will you be kind enough, as illustrative of the whole matter which you have now explained to us, to give us the details of a particular instance; taking the Glasgow and South Western Railway, the first item will of course be the gross revenue?—The gross revenue upon which the last valuation was made is 567,606 *l.*; that was for the year up to January of last year.

41. That is the last valuation which has been made?—Yes.

42. What are the deductions?—The maintenance of way is 69,674 *l.*; that sum includes rails which are in the workshops and stations. By the Act of 1867, no deduction whatever is allowed for workshops or stations, and therefore I deduct the expense of maintaining the rails with those stations, namely, 4,200 *l.*; that leaves 65,474 *l.*

43. That is the whole expense of maintenance?—Yes; I allow one-half of that, namely 32,737 *l.*

44. That is the gross revenue, and you first all deduct one-half of the maintenance of way namely, 32,737 *l.*?—Yes; the other working expenses, the locomotive power, the repairing and renewing of rolling stock, the traffic charges, the general charges, the rates and taxes, the Government passenger duty, and occupiers' income tax amount to 159,685 *l.*

45. You have given us the maintenance of way, and what you call the working expenses?—Yes.

46. Must you not add those two together?—Yes, they amount to 192,422 *l.*

47. Is there anything else to deduct?—Yes, interest and tenants' profits, 168,039 *l.*

48. These two sums, the 192,422 *l.* and the 168,039 *l.*, come to what?—£. 360,461.

49. That being deducted from the gross revenue of 567,606 *l.*, leaves what?—£. 207,145; that is the amount in the valuation roll of the Glasgow and South Western Company.

50. There is still another deduction, namely, the valuation of the stations, platforms, and depôts, is there not?—That 207,145 *l.* is divided between the stations and the line.

51. That includes the stations?—It does.

52. But in order to distribute the line through the various parishes through which it passes, you are required by the Statute to make a deduction for the stations, are you not?—I deduct 5 per cent. upon the cost of the stations.

53. How much does that come to?—£. 16,200.

54. Deduct

54. Deducting that from the 207,145 *l.*, it aves what?—£. 190,945.

55. And that is, according to the principle pon which you have proceeded, the value of the ne of railway exclusive of stations?—Yes; at divided amongst 260 miles gives 735 *l.* a ile.

56. That 5 per cent. upon the stations and the epôts, which you deduct in order to ascertain e value of the line, irrespectively of them, you ld again in respect of the value in the parishes which the line is situated?—Yes.

57. That is the statutory way of doing it?—It .

58. After you have valued the South Wes- rn Railway, or any other railway upon this rinciple which you have explained and illus- ated by the particular case, what do you do ith a view to invite objections, or to make sure at no error has been committed?—I immedi- ely intimate the value, as ascertained, to the ecretary of the company, with the particulars f the sums which I have made up, and I invite ny objections which he may have to make; we enerally arrange them.

59. And so far as you can be convinced you ake an alteration?—Yes.

60. And if you are not convinced, and if the ompany still insist upon their objection, you go the Lord Ordinary?—Yes.

61. I supppose that your references to the ord Ordinary would be frequent at first, and re now?—They were made every year at first, ut we have had none for two or three years; e principle is understood.

62. The principle of the various matters upon hich you originally had disputes has come to e settled?—Yes.

63. Can you hand in to us a statement showing our valuation of the Caledonian, the North ritish, the Highland, and the Great Northern Scotland, and Deeside Railways, made upon the me principle as the South Western?—Yes. *(The same was delivered in,* vide *Appendix.)* have the details of the Caledonian, the North ritish, and the Glasgow and South Western ailways.

64. Did anybody suggest to you this mode of riving at the annual value of a railway as a eritage, or did it occur to yourself upon con- dering the subject?—It occurred to myself.

65. It necessarily involves the fact that the nnual value which you put upon the heritage, epends upon the gross revenue?—Yes.

66. That is the basis of your valuation?—It .

67. And as the gross revenue increases, or minishes, the value of the heritage will be in- eased or diminished accordingly?—Exactly .

68. And it will be increased or diminished, to e full extent of the increase or diminution of e gross revenue?—To the full extent.

69. So that if the gross revenue of the Glas- ow and South Western Railway next year is 00,000 *l.* more than it was last year, the annual alue of that heritage called the railway, will be 00,000 *l.* more?—The working expenses will be eavier, in order to bring out 100,000 *l.* more evenue, and more plant will be required. I ould think that if it increased by 100,000 *l.* in e year, the increase in the value of the eritage would only be about one-half of that m.

70. There would be a corresponding increase in the plant and working expenses?—Yes.

71. Can you speak to the accuracy of the paper, which you have handed in?—Yes.

72. Of course you take the gross revenue, and the value for locomotives, and so on, from the company's accounts?—I do.

73. But, satisfying yourself in a reasonable way that they are accurate?—Of course I do so.

74. Gas and waterworks may, under section 23 of the Valuation Act, be valued by you when these companies have continuous lands and heritages liable to be assessed in a county or borough?—Yes.

75. And where they desire to be assessed?—Yes.

76. Have such companies desired to be assessed by you?—The Corporation Waterworks at Glasgow are assessed by me.

77. At their own desire, of course?—Yes; and at Aberdeen they have done so, and also at Kirkcaldy and Dysart.

78. Will you explain the principles upon which you proceed in valuing waterworks; and will you give us an illustration, by taking the case of the Glasgow Waterworks?—I take the gross revenue of the water company, in the first place.

79. As I understand you, you are stating your principle first, which is to be illustrated afterwards?—Yes.

80. You first take the gross revenue?—Yes.

81. What do you deduct?—I deduct in the same way as with railway working expenses, which are simply the wages paid to the officers and men. Deducting these, I again leave a net revenue, which is operated upon by allowing a deduction on net revenue for tenants' profits. There is, of course little or no plant employed in waterworks, and I therefore give them a per-centage upon the net revenue.

82. That is to say, upon the net revenue after deducting the working expenses?—Yes.

83. What is that per-centage?—Seventeen and a-half per cent. upon the net revenue in the case of the Glasgow works.

84. In your estimation is that pure profit; does it include nothing else?—Nothing else.

85. Ascertaining the net revenue by deducting the working expenses from the gross revenue, and then making a further deduction from the net revenue for tenants' profits, you consider the residue to be the annual value of the heritage?—Yes.

86. And then you divide that among the parishes, according to the Act of Parliament?—Yes.

87. Just illustrate that by the case of Glasgow?—The gross revenue of the Glasgow Waterworks for the year ending May 1869, was 103,311 *l.*; the working expenses amounted to 13,204 *l.*; and deducting that amount, it left a net revenue of 90,107 *l.*: 17½ per cent. upon that sum is 15,804 *l.* They have 1,200 *l.* worth of plant of one sort and another, office furniture, barrows and carts, and other things. I give them 15 per cent. upon that 1,200 *l.* worth of plant, which amounts to 180 *l.*

88. That is another deduction?—Yes, in addition to the 15,804 *l.* Besides that, I estimate that it will be necessary, in order to carry on the undertaking, that the tenant should have a capital of 13,000 *l.*; as he would require to borrow that money, I allow him 5 per cent. upon it, which amounts to 650 *l.* Then the income tax upon this

Mr. G. Dods. — 25 May 1870.

this 15,000 *l.* of tenants' profits is 395 *l.* (being the occupier's income tax). In all, the deductions amount to 17,029 *l.*

89. To be deducted from 90,107 *l.*?—Yes; leaving 73,078 *l.* as the value of the heritage.

90. And that you divide?—Yes, among the parishes and counties through which the main pipe runs.

91. How much per mile does that come to?—It is scarcely calculated by the mile. At page 122 of the Report of Mr. Dunlop's Committee it is explained how that is done.

92. The pipes of those particular waterworks belong to the Glasgow corporation, as commissioners under the Statute?—Yes.

93. But the main pipe passes through five counties, namely, Perth, Stirling, Dumbarton, Renfrew, and Lanark?—It does.

94. And it passes through 21 parishes?—Yes.

95. Besides the city of Glasgow and the borough of Renfrew?—Yes.

96. In its passage through the county of Perth it traverses three parishes?—It does. In the county of Perth the value is 6,722 *l.*; in Stirling it is 15,884 *l.*; in Dumbarton it is 1,600 *l.*, and in Renfrew it is 9,575 *l.* That is in the county; but there is 581 *l.* in the borough of Renfrew beyond that.

97. Then there is the county of Lanark, exclusive of Glasgow?—Yes; the value in the county of Lanark is 10,537 *l.*

98. What is the amount in the city of Glasgow?—In the city of Glasgow it is 28,376 *l.*

99. And in the borough of Renfrew?—£. 581.

100. The amount of all these sums being, as you have stated, 73,078 *l.*?—Yes.

101. In the county of Stirling, is there anything but a pipe underground?—There is an aqueduct and a large reservoir in Kirkpatrick parish.

102. In the county of Stirling?—Yes; and also in the county of Dumbarton; that parish is partly in one county and partly in the other.

103. Your result is not arrived at by considering the value of the land and the works in any particular locality, but upon valuing the whole waterworks as a heritage, by considering, in the way which you have explained to us, what a tenant, if the property were in the market to let, could afford to give?—Yes.

104. And still getting 17½ per cent. profit upon the net return?—Yes.

105. You consider what the net returns are; you consider that 17½ per cent. would be a fair profit upon those returns, and then you arrive at the conclusion that a tenant might be induced to give so much rent for the whole works in order to make that profit?—Yes; and to run all risks.

106. Do you know the parish of Aberfoil?—Yes, very well.

107. What works have the Glasgow Water Commissioners in that parish, or have they any?—The tunnel from Loch Katrine, running towards Glasgow, commences in Aberfoil, and it opens into another parish.

108. It is just an aqueduct?—Yes.

109. What are its dimensions?—It is, I think, 4½ feet in diameter.

110. Of what is it constructed?—I cannot say.

111. You never saw it?—I never saw it.

112. Mr. *Orr-Ewing.*] Some of the most expensive parts of the waterworks pass through that parish, do they not?—Yes.

113. *Chairman.*] Is it visible?—The mouth of the tunnel is visible.

114. Of course, you cannot tell us anything about it from your own observation, if you never were there?—I have seen the outside of it.

115. Is it underground?—The tunnel is underground.

116. And it does not interfere at all with the surface of the ground?—Not in the least.

117. In short, you may go through the parish of Aberfoil, and not know that the thing is there?—Yes.

118. Mr. *Orr Ewing.*] Have you travelled across the works?—No.

119. You know nothing about it?—No.

120. *Chairman.*] Can you tell me the value of their lands and heritages ascertained by you under the existing law in this parish of Aberfoil?—The value of the reservoir and works, and houses in Aberfoil, 600 *l.*; and the value of this tunnel or aqueduct, and piping, is 4,822 *l.*

121. What is that altogether?—£. 5,422.

122. You have valued them in that parish at 600 *l.* in respect of the houses?—Yes, houses and works.

123. That, I suppose, is a per-centage?—Yes.

124. And, dividing the other amount upon a mileage principle among the various parishes, it is 4,822 *l.*?—The acqueducts are not valued upon a mileage principle. I may, perhaps, be allowed to read what I said before Mr. Dunlop's Committee, "On the Valuation of Lands and Heritages (Scotland)." It is at page 122. I said, "In proceeding to value the subjects, I first ascertained the total sum paid for the works of the old companies for the water in Loch Katrine, Loch Vennachar, &c., for the tunnelling and main drains, and for extending and improving the supply and street pipes in Glasgow. These, together, I found amounted to nearly 1,490,000 *l.* I next ascertained the free proceeds of the whole undertaking after paying working expenses, and found it to be 53,800 *l.*, or about 3·61 per cent. on the outlay. I called upon the Commissioners to furnish me with a statement showing the amount expended in each parish from Loch Katrine to Glasgow in the acquisition of the water, and construction of tunnels, reservoirs, and works, up to the point where the distribution commences; also with the measurement of the main service, street pipes, in the different parishes in Glasgow. With these data before me, I proceeded with the apportionment. I estimated the value in the outlying parishes at the per-centage above mentioned (3·61) on the sum expended in each. This swallowed up about one-half of the net revenue ascertained as above, and I divided the remainder among the parishes coming within the distribution point according to the extent, in lineal measurement, of the main service street pipes in each. In the circumstances my estimate of the value in the outlying parishes was the most equitable; no one objected, and Mr. Burnet, the secretary to the Commissioners, expressed himself satisfied." There was no objection to the apportionment in the first year, and it has continued so ever since.

125. By "outlying parishes" you mean out of Glasgow?—Yes, before the distribution commenced.

126. Then do you mean that this 4,822 *l.* for the tunnel in the parish of Aberfoil is estimated at 3·61 per cent. upon the cost of construction?—It is.

127. The

127. The houses are also 3·61 per cent?—Yes, is 3·61 per cent. upon houses, works, and erything.

128. Do you still take the same per-centage?—allow these sums to remain as they were in e first year.

129. That is just taking the same per-centage? Yes.

130. And you take the same per-centage, notithstanding that the revenue has increased from ,800 *l.* to 73,078 *l.*?—Yes.

131. Then some place or other must have the nefit of that increase of revenue?—In the rishes in Glasgow, the service main pipes have en very much increased. The city of Glasgow s had all the increase.

132. In consequence of the increase of renue, you have raised the assessment in the y of Glasgow?—Yes.

132. But you have left the assessment in the t-lying parishes out of Glasgow just as it was fore?—Yes.

134. Mr. *Orr Ewing.*] Is it not the case that new pipe has been laid from Loch Katrine to lasgow?—There is, I believe, one being laid.

135. Is it not completed?—It is not completed, believe. I have not the report of last year. here have been some increases in the out-lying rishes, but to a very small extent. I have ken notes of them to a small extent, but I can-t say how much they have been.

136. If you were correct at first, why should u not continue the same system when another pe is brought in?—I should continue it when new pipe is brought in.

137. Also in the new bridge across the Henig?—Yes.

138. It is your intention to get a note of the pense at which the Commissioners have been, order to increase the valuation in the outing parishes?—Yes.

139. *Chairman.*] You arrived at the perntage of 3·61, not taking it as a fair perntage, but in order to exhaust the revenue at at time?—Yes.

140. In fact, you then reached a certain perntage by exhausting the revenue, and therefore u took it?—Yes.

141. Then, notwithstanding that the revenue creased, you still adhered to the old perntage?—Yes.

142. I suppose that that was from the difficulty of finding any other?—Yes; the parishes d counties were very agreeably surprised when ey understood the large value which was put on these works.

143. And they were so pleased that you never creased it?—No.

144. With gas works you proceed in the same ay?—In exactly the same way.

145. You ascertain the gross revenue?—Yes.

146. And then you deduct the working exnses; and then you ascertain the net revenue, d you consider what would be a fair pro; and you further consider that if a tenant uld make that profit, he could afford to give so uch rent?—Yes.

147. Can you give the Committee specimens tables showing the valuations of gas works?—nfortunately I have only brought the book of t year, and in consequence of the gas work in asgow (which is the only one which I valued) ing about to be transferred to the corporation, e valuation of the former year is simply re0.93.

peated without any particulars being given. I can, therefore, only give the Committee the amount. The revenue of the City and Suburban Gas Company last year, upon which they were assessed, was 15,212 *l.* I can get the particulars of it, and will hand them in. (*The Witness delivered in certain Papers*, vide *Appendix*).

148. Mr. *Dalglish.*] If you were now asked to adopt a permanent principle for valuing railways, would you adopt the same principle as that upon which you are now working, so as to value what they should pay in each parish, and what they should be put upon the valuation roll for?—Yes; I should adopt the same principle; I see no other way of doing it.

149. Has it ever been suggested to you to adopt a value per mile as to buildings, and rails, and all matters of construction, valuing the property per mile according to the surrounding property?—No; the solum in the case of railways in cities was valued according to the neighbouring properties. I have never taken that matter into consideration in valuing the line.

150. Would not it be a fairer way of valuing the line by taking the adjoining properties as a basis?—The value of the line varies very much. If you take an acre of ground in Glasgow, and take an acre of ground in the wilds of Lanarkshire, you will find that there is a vast difference.

151. Would not that be a fairer way of valuing the railway to the railway company itself?—It would be fairer to the railway company.

152. That is to say, valuing the land at the station by the value of the land immediately near it?—The land upon which the station is built is always valued upon that principle, but the line is not valued on that principle.

153. You mean the making of the line, which you would add to that value?—Yes.

154. Supposing that to be the case, could not you value the land in the wilds of Lanarkshire on the same principle?—Yes, by ascertaining the value of land in the neighbourhood. It might be rather an extensive matter to value every piece of line according to the value of land in the several parishes through which it passes.

155. Would not the valuer of the parish be able to do that for you?—Information could be got, but it would be troublesome.

156. You think that there would be no difficulty in getting the information?—Taking counties and districts by themselves, it could be arrived at in that way.

157. Supposing that to be done, would it not be a fairer mode of apportioning the sums to be paid upon the valuation roll as to railway property?—In that way the rate per mile would vary in every parish and in every county.

158. It would undoubtedly vary according to the value of the railway in the county, or the parish?—Yes.

159. Would not that be a fairer way of proceeding?—It is nearer justice.

160. And you see no difficulty, with a little trouble, in adopting that plan?—I could do it.

161. You would of course take into consideration, upon the same principle, the stations in the wilds of Lanarkshire?—In the wilds of Lanarkshire the cost of the stations is very little more than their cost in erection; there is very little to be put for the solum.

162. You would have no difficulty in putting a fair value upon them?—None.

163. Has

Mr. *G. Dods.*

25 May 1870.

163. Has that plan of valuation ever been suggested to you?—I never heard it suggested or talked about.

164. But you have never made any examination of it, so as to see what would be the comparative results?—No; of course the lands would be very much improved by the rails being put upon them, and some average sum would have to be put on each mile for the expense of constructing the railway, and levelling, and laying on sleepers and rails.

165. As I understand your present principle, the construction of the railway would be added to the value per mile of the railway in the parish in which it is situated?—Yes.

166. You would add the construction of the railway, on the same principle as you would add the construction of water-works or of gas-pipes?—Yes, a per-centage on the amount expended in the parish.

167. And then you would value the land in the same way as the other land in the neighbourhood?—Yes; I should, I daresay, value it a little higher.

168. Upon what principle?—That it is more profitable, in consequence of the use to which it is put.

169. Does not it also render the other land more valuable by the very fact of its being there?—This land is levelled, and drained, and fenced, and improved altogether. If that plan were adopted, I do not see any great difficulty in arriving at the value of the land.

170. Would it not be a fairer mode of valuing a railway than the present mode; because, after all, you will allow that the present mode depends a good deal upon guess-work?—The mode which you suggest would, I think, be more just to the railway companies.

171. And, consequently, the effect upon the other parties would consist, not in doing them an injustice, but in reducing the payment by the railway company?—Yes; but then, again, there are some railways which are much less valuable than the Caledonian or the North British Railway, and there a per-centage upon the cost of construction, and something for the land, might come to more than by the present system.

172. You see no difficulty in adopting such a principle as I have mentioned?—I do not.

173. And you think that it would be a fairer principle, upon the whole?—It would.

174. In the statement which we have before us of the comparative valuation of the land of five different railways, I find that the Caledonian Railway is valued at 803 *l.* and the North British at 275 *l.*?—Yes.

175. Can you give me any explanation why there should be such a very great difference?—If you look to the gross revenue of one company and of the other company, you will see that there is a difference of 460,000 *l.*, and in the working expenses there is a difference of only 70,000 *l.*; so that there is very nearly 400,000 *l.* of difference in the net revenue.

176. Does not that difference show that there must be a very great difference in the principle of valuation?—I am not aware of it; a portion of the North British Railway is very valueless; it is worked at a very little profit, even if it pays the expenses; I do not think that the Caledonian Railway has any portion of this description.

177. Is not the whole principle of valuing railways fallacious, when it appears that taking the two great railways, the Caledonian and the North British, which run through very much the same district, one is charged 803 *l.* in a country parish, and the other 275 *l.*?—The Caledonian Company have not so much profitless line as the other company have.

178. I wish to obtain from you your opinion as to whether there is not a fallacy in a valuation which produces such a vast difference between those two railways?—It may be so.

179. Mr. *Orr Ewing.*] You stated to the honourable Member who has just examined you, that it would be more fair to the railway companies interested, if the railways were assessed upon the value of the construction of the railway through each parish?—Yes.

180. Upon what principle do you come to that conclusion; is it not the case that where a line of railway is most cheaply constructed, the assessment in that parish is much lower than in the parish where the construction of the railway is more expensive; and therefore, that a higher assessment being charged upon the valuation in the more expensive parish, it would be much heavier upon the railway than in a country parish where it is the lowest?—Yes.

181. If that is the case, how can you come to the conclusion that it would be more fair to the railways to pay a higher assessment?—Supposing the case of two banks, or two insurance offices costing the same amount in construction, one may do ten times the amount of business that the other does. I would, if asked to value in such a case, be inclined to charge the two banks according to the value of the premises in which the business is conducted, and not according to the amount of the business transacted.

182. Banks are assessed according to the value of the buildings; and what they would be let at from year to year?—Yes; and I think that a fair thing to the railway companies would be to charge them according to the cost of construction, or upon some such principle.

183. Is there any property in Scotland which is assessed upon the expense of construction; a gentleman's house is not assessed upon the expense of construction?—No, but I believe that mills and docks, and subjects of that kind, are.

184. We are speaking of railway property; and you have said that it would be more fair that the railway property should be assessed according to the suggestion of the honourable Member, upon the expense of the construction of the railway in each parish, and you have now admitted to me that the amount of money paid by the railway company would be higher if that system was adopted?—Yes; because the land would be more valuable, and the expense of construction would be more. The railway company would pay upon nothing but its gross revenue, and the question is as to the apportionment of it; I would give a larger amount of value in one parish than in another, where more money has been spent.

185. Do you still adhere to your answer to the honourable Member, that it would be to the interest of the railway companies to be assessed upon the principle which he suggested?—I said that it would be more fair to the railway companies.

186. You meant that it would be more equitable as a system?—Yes.

187. But not that it would be to the interest of

f the railway companies?—I do not speak of the nterest of the railway companies.

188. The system upon which you value these ublic companies is quite arbitrary?—Yes.

189. Do you believe that it is the best way of scertaining the real value upon which that proerty would let from year to year?—I think that is the best mode.

190. Therefore the expense of construction oes not at all enter as an element, but the reenue which is yielded?—Yes, the revenue.

191. In valuing a public work, you do not alue the engine, and the machinery, and the ore important buildings separately?—I do not alue public works; I believe that the main earing, as they call it, is included.

192. In valuing public works, you value them *cumulo*?—Yes; I have had no experience in aluing public works.

193. A railway is properly *in cumulo*?—Yes.

194. And the centre of a railway is as imortant as the terminus?—Yes.

195. Therefore it is but fair, upon the system hich you have adopted, that it should be equally dopted according to the mileage of the railway, ather than to value every different parish upon different principle?—The earnings in some arishes are nothing at all.

196. But you cannot get at the value of the emunerative part without crossing over the less emunerative part?—No; and that was an argument for adopting the mileage principle.

197. Therefore the principle upon which you ave hitherto valued railways is correct?—Yes.

198. The intention of your valuation is to rrive at the amount at which these railways ould let from year to year?—Yes; the words of ae Act are, the rent which, taking one year with nother, would be given by a tenant.

199. You allow five per cent. for the valuation f the plant, and five per cent. for the wear and ear of the plant?—Yes.

200. Are you satisfied that five per cent. is fficient for the wear and tear of plant?—Quite.

201. You have given 12 per cent. for tenant's rofits: I think that in that 12 per cent. there two per cent. for incidental expenses?—No, here is three per cent. beyond that. There is 5 per cent. for tenants' profits, accidents, and cidents.

202. In round numbers, it gives the amount of 0,500 *l.* of profit, taking 12 per cent. as the aluation of the profit?—Upon what sum?

203. Upon the sum of 672,366 *l.*; that is, takng the Glasgow and South Western Railway?—Yes.

204. At present you only allow one-half for aintenance of way?—Yes.

205. Of course you must deduct the other half f the maintenance of way from this 80,000 *l.*?—The interest and tenants' profits in that case re 168,000 *l.*

206. There is five per cent. upon the plant, nd five per cent. upon the wear and tear, and the tenants' profit is 12 per cent. it amounts to 0,000 *l.*?—The other half of the maintenance of ay is claimed from the parochial board.

207. We have not the parochial board before s here; the profit there is 80,000 *l.*: of course here can be no profit upon the expenditure for aintenance, and therefore you must deduct the ther half of the maintenance of the railway from ne 80,000 *l.*, which amounts to 32,350 *l.*, yieldng apparently a profit of 48,068 *l.*; but there is another deduction which you must make, namely, for the stations and platforms of the Glasgow and South Western Railway, which amounts to 16,200 *l.*; therefore the profit to the tenant is 31,861 *l.*, or, in other words, 32,000 *l.*: what I should like to ask you is, whether you consider, looking at this amount, which is as nearly as possible five per cent. upon the railway, that you would get any tenant who would take the Glasgow and South Western Railway upon these terms?—I do not think that any man would take the Glasgow and South Western Railway without plant upon it, and give the rent which I name here, or anything like it.

208. Therefore you must come to the conclusion that the system upon which you at present value the railways is unfair?—It is done in the terms of the Valuation Act.

209. It is not in the terms of the Valuation Act, because the Valuation Act says, that, "In estimating the yearly value of lands and heritages under this Act, the same shall be taken to be the rent at which, one year with another, such lands and heritages might, in their actual state, be reasonably expected to let from year to year": you have said that you think that no person would take that railway at that amount?—I cannot conceive it possible for any person to take a railway for one year, or for 20 or for 30 years, to run the risk of all the contingencies; I think that the rent which any tenant would give would be very much less than I have stated. The Act says, "one year with another;" and, "in its actual state." I find the railway in the hands of the company with plant upon it, and I must take it one year with another.

210. Would you get any man to take a railway for one year, and to put plant upon it?—No.

211. Are not gentlemen's houses valued at a very low rent, because of this very circumstance, namely, that no one would take such a house from year to year?—I think that they are rated very low.

212. And you think that it is not possible to let either of these railways at the valuation which is given upon the valuation roll?—No; but taking one year with another, I find the value to be as I stated before.

213. With regard to the difference between the Caledonian Railway and the North British Railway, the honourable Member who examined you seemed to think that there was something wrong in the principle upon which the railways were valued, because the mileage rate was so different in the case of the Caledonian Railway from what it was in the case of the North British Railway; but I suppose that the lettable value per mile depends upon the revenue, and the expense of working?—Yes.

214. The North British Railway is a non-dividend paying railway?—Yes; and the Caledonian Railway pays 3½ per cent. Besides that, if the difference of revenue of 400,000 *l.* in the case of the North British Railway were added to the net revenue, it would come up to something like what is the case with the Caledonian Railway. There is also the fact that the North British Railway is 50 miles longer than the Caledonian Railway.

215. The North British Railway Company pay an amount of money according to the sum at which their line would be let from year to year?—I think so.

Mr. *G. Dods.*

25 May 1870.

216. Mr. *Crum-Ewing.*] Then if the North British Railway was paying better, you would value it higher; supposing that the North British Railway was leased, would you then raise your valuation?—Of course.

217. Mr. *Miller.*] Is it the fact that the North British Company pay nothing?—The ordinary stock pays nothing.

218. The ordinary stock bears, I suppose, a very small proportion to the whole stock?—I do not know about that.

219. I understood you to say that the system of valuing railways was a fair one?—Yes.

220. Are you under any control as to distributing the value over the mileage of the railway?—I must distribute it as directed by the Act of Parliament.

221. Before you could alter that you must have an amended Act?—Yes.

222. Supposing that the railway was valued according to the system suggested by the honourable Member for Glasgow, namely, the value of the land in the parishes, and the value of the works; I think that you stated that it would be fairer towards the railway company?—Yes.

223. In what respect would it be fairer?—Because it would be according to the value of the heritage, irrespective of what profit was made out of it.

224. Take the Caledonian Line from Glasgow to Carlisle, call it 100 miles, and put the railway upon it at 100,000*l.*, namely, 1,000*l.* a mile, according to your system, do you give to each parish 1,000*l.* for each mile running through the parish?—Yes.

225. Supposing that it was put according to the value of the land and works, in some places the works are heavier than in others, and the parish which had these heavy works would get the largest share, however little was the value of the land?—Yes.

226. Suppose that you divided the line according to the traffic; if you took 10 miles near Glasgow, where, undoubtedly, it is much larger than it is at the centre of the line, the railway company, I presume, would suffer, and suffer severely from such a division in consequence of the rates being higher in the neighbourhood of such a town as Glasgow or Edinburgh, than they are in a country parish?—Yes.

227. Therefore, is it your opinion that the railway companies are more easily rated under the present system than by almost any other system which can be adopted?—I do not think that they would be more easily rated from end to end.

228. Would not the burthen be greater upon the railway company if they had to pay on 10 miles of heavy traffic where the rates were heavy, than where the rates were low?—I do not know about the rating of the parishes along the line or the traffic upon any particular portion of the line.

229. Assuming that the traffic 20 miles from Glasgow is far beyond the traffic upon any other part of the line, you may also assume the rates as being heavier on that portion of the line than in the outlying parishes; if that is so, would not the burthen be heavier upon the railway company?—It may be so, but it would be just and right that it should be so. I do not know the extent to which it may affect them, and I cannot speak to that.

230. I am assuming the traffic 20 miles next Glasgow to be greater and heavier than 20 miles beyond; assuming that the rates on the first 20 miles are much heavier than the rates on the other 20 miles, would not the burthen be heavier for the railway company?—If the railway is valued in the moorland parishes of Lanarkshire at 50*l.* a mile, it would, perhaps, be valued at 500*l.* or 1,000*l.* a mile in the immediate neighbourhood of Glasgow.

231. The railway company would have to pay upon a large sum in the neighbourhood of Glasgow?—Yes.

232. The sum at Glasgow is diminished by what goes to the outlying parishes?—Yes.

233. Therefore, they are relieved by having to pay an easier rate of tax?—Yes.

234. You mentioned that you valued the stations by themselves?—Yes.

235. And I see here the different values appearing upon the different lines; how did you value them?—Two years ago I made a very extensive alteration in the valuation of the Waverley Bridge Station in Edinburgh, and I at that time measured its extent; valued the solum according to the building value of land in the neighbourhood; I estimated the expense of laying the rail and sidings, and the construction of platforms, and the construction of houses and offices, and, adding all these together, I found there was about 250,000*l.* worth of property at the Waverley Bridge Station. That at 5 per cent. yields about 12,000*l.* a year to the parish in which it is situated. The railway company appealed against the valuation; the Lord Ordinary heard evidence upon the subject, and he sustained my valuation. It was by valuing the solum in the first place, and then the buildings and all the erections upon it. In the case of stations in the country, I am not so sure about them. I required the company to tell me what they have cost in their erection, and I allow 5 per cent. upon that cost.

236. And so you proceed with regard to all the stations?—Yes.

237. You valued the whole of the stations upon the Glasgow and South Western Line at 320,000*l.*, and then you took 5 per cent. upon that sum?—Yes.

238. And you proceeded there in the same way as you did with regard to the Waverley station at Edinburgh?—Yes.

239. You are aware, I suppose, that the joint-line station was laid out upon very expensive ground?—Yes. Besides that sum which the Glasgow and South Western Company have been charged, the Caledonian Company have been charged for part of the joint station; each company is charged for that station according to the extent of each. One portion belongs to the two companies jointly; another to the Glasgow and South Western proper, and another to the Caledonian proper, and are valued in the respective rolls accordingly.

240. The honourable Member for Dumbartonshire asked you whether the Glasgow and South Western Line would let to a tenant at the sum placed upon it?—I said that I could not conceive it possible to let a railway for one year.

241. Could you let railways at all to private individuals?—I am not aware of any being let.

242. They are let sometimes to each other?—Yes.

243. Do you know any instances of rents being paid by railway companies one to another in that respect?—I believe that the North British Company pay the Bathgate Company 9,000*l.* a year.

244. What

244. What is that per-centage?—I do not now the capital. I valued the line according to hat it yields, and not according to its cost.

245. Have you any knowledge of what the athgate Line was valued at when it was an dependent line?—It never was an independent ne.

246. Have you any instance of an independent ne being valued by you, and then becoming a ased line?—I am not sure whether the Peebles ine was not in that condition. It is valued gher now than at first; it is leased by the orth British Company.

247. That is one instance of your valuation aving been increased by leasing?—Yes.

248. Have you any other?—I do not recollect ny.

249. I see that in the Glasgow Waterworks ou allowed tenants' profits 17½ per cent.?—Yes; pon the net revenue.

250. Is that a reasonable profit for the tenant get?—It is a large profit; it is handsome. hey objected to it on account of its being too nall, but the Lord Ordinary confirmed my valuaon.

251. I suppose that in that case the matter was horoughly gone into by both parties?—Yes; I ink that the company were heard by counsel, nd that the matter was fully gone into. It is me years ago.

252. And the Lord Ordinary approved of the ½ per cent.?—Yes.

253. Where do you get the working expenses pon a line of railway?—From the printed ports, and the written returns the companies ake to me, which are in much fuller detail.

254. Can you state what you understood was cluded in the sum which you put down as the penses; was there anything besides the imediately necessary work; I refer to the mainnance of the line?—We are well generally satisfied with the returns made by the companies. not satisfied I go to the books, and spend some ne in examining them; and two years ago I amined both the secretary and the accountant the North British Company upon oath, with gard to several of the entries which I found.

255. Did you do anything with regard to the aledonian Company?—Not beyond asking for me particulars regarding the amount which was pended in rails within the stations.

256. Do you, or do you not, know that the ms which you get include a sum for replacing e line?—The Act of 1867 allows for repairing nd maintaining, and of course maintaining includes reproducing.

257. Then your maintenance of the line includes a sum for reproduction?—Yes.

258. And that you take from the railway comnies?—Yes.

259. Have you any idea of what is the exense of maintaining and repairing the line of the aledonian Railway?—Something less than 300*l.* mile. I would not allow the 300*l.*; I took it the actual expenditure.

260. Do you know anything of the expense on e North British Railway per mile?—I did not pect to be asked the question, but I do not ink that it is much different from that.

261. According to your view, that includes allowance for reproduction?—Yes.

262. Mr. *John Hamilton.*] Your intention is to alue the railways on the same principle as other properties, namely, what they will let at from year to year?—Yes.

263. You deduct rates and taxes?—Yes, the proportion falling on the tenant, which is overhead about one-half, which I deduct.

264. The houses and stations are included in the valuation in the case of railways?—Yes.

265. Is there the same deduction upon railway property and upon house property?—I am not aware.

266. Can you give any idea of the per-centage of the working expenses?—I am not aware of it.

267. You gave it in 1865?—Yes; it is in that report; and I can make it up to last year on the same principle. I do not know what it was last year.

268. You do not think that it materially varies?—I think not; I have not the per-centage of the cost and value of the railway, but I can have them ready by to-morrow.

269. You have stated that you show your valuation to the railway officers before you adopt it?—Yes.

270. You do not show it to any county officers?—They are not entitled to see it till the valuation roll is made up.

271. You allow the railway officers to criticise your principles, but you do not allow the county officers to do so?—No; one object in doing so is, that at present the appeals, if any, are made upon the valuation rolls; and if 100*l.* is struck off the value, of course it takes two or three weeks to alter all the calculations; therefore I endeavour, if possible to arrive at the *cumulo* value, before proceeding to divide it among the parishes. I have never had any dispute with the parishes with regard to the allocation or the appointment.

272. Sir *Edward Colebrooke.*] You stated in answer to the honourable Member for Glasgow, that if you were to consider the question anew, you would adopt the same principle of valuation for railways as is now in force?—So long as the present Act exists I see no other mode of doing it.

273. As a matter of opinion, do you think that any more equitable principle could be adopted?—I think that there might be a more equitable principle, but it would require consideration.

274. You stated in answer to the honourable Member that you thought it might be fairer to value according to the cost of the railway?—Yes, taking it with other properties in the same parish and locality.

275. Therefore, in that you would include the whole expense of forming the railway, and not merely taking the purchase of the land?—In the case of some railways, the prices paid for land have been very high, much beyond its actual value.

276. In addition to the price of the land, you would, of course, lay upon it the whole cost of construction?—Yes.

277. And in cases where any branch would be very costly, the valuation would give a very large value to that parish, though the actual receipts would be small?—Yes; no process could be adopted which would suit every case.

278. Do you think that you could adopt a principle of that kind with respect to railways without at the same time applying the same principle to lands and other heritages as to the cost

Mr. *G. Dods.*

25 May 1870.

of the outlay upon them?—The difficulty would be to arrive at their cost.

279. In the case of mills, or any works or private houses, if you could arrive at the cost at which they were built, you would charge them for taxation at the cost of erection, and not at the rent at which they were let?—I believe that mills are estimated according to the cost, and according to the flooring of the mills.

280. But, in the case of agricultural buildings or any other house property, do you think that it would be fair to apply the principle of cost for erection, and not the principle on which each subject is let?—I believe that in towns where houses are built and occupied by the proprietors, the calculation is made according to the neighbouring property, or a per-centage upon the cost.

281. But the principle of the Valuation Act is that lands and heritages are to be valued according to the rent at which the tenant would take them?—Yes.

282. And if you introduced this principle, it would make a change in the value of the railways and other properties?—In the value of the railways.

283. But you do not see that it would have the same effect in the case of other properties?—No.

284. If the railway companies were taxed at the cost of an unremunerative branch of their line, would it not be a heavy burden upon them? Yes.

285. The thing would require consideration before the adoption of such a principle?—Yes.

286. I think you stated that you were not aware of the inequalities produced by the apportionment upon railways as between one parish and another?—I am not acquainted with the amount of rates in conterminous parishes. I believe that the rating in Glasgow and around Glasgow is very much higher than it is in the country.

287. I am speaking of the valuation; the valuation in the case of the Caledonian Railway as between those portions in the neighbourhood of Glasgow, and those portions in the wilds and the rural parts has an advantage by the present system?—Yes.

288. And in some parishes a very considerable advantage?—There is no doubt of it.

289. And there is also the fact that the rates in those parishes are lower than in the neighbourhood of Glasgow?—Yes.

290. Do you think that the railway companies would like a change from the existing law by which an allocation is made according to mileage to one according to the cost of erection?—I think that they would, but I cannot speak positively.

291. You are aware that, in England, attempts are made to value railways according to the profits in the particular parishes?—Yes.

292. Do you think that that would be a satisfactory mode?—I think that it is impossible to arrive at it. I have seen some of the returns made by English companies under that system, and I think that they are most unsatisfactory.

293. And you are aware that in many cases it has led to heavy litigation?—Yes.

294. You think that, upon the whole, you must proceed upon some principle, either by valuation of the actual rent, or the cost of the erection of the work?—Yes.

295. Of those two methods, which, in you opinion, would be preferable?—I think that th Scotch mode is more just and equitable than the English mode. I think that allocating according to the cost would be more just to the companies

296. With regard to the per-centage on the value of stations, do you think that 5 per cent fairly meets the equity of the case, compare with other heritages?—I think so.

297. With regard to the cost of the mainte nance of way, can you give the cost upon th different railways which you have named here independently of the working expenses?—I ca do so for last year. Last year the whole ex pense of the maintenance of the Caledonia Railway was 25 per cent.; of the North British it was 74 per cent., that is, upon the estimate value of the heritable subject; on the Glasgo and South Western Railway it was 35 per cent. on the Highland Railway it was 21 per cent., an on the Great Northern of Scotland it was 35 pe cent.

298. Mr. *Dalglish.*] Upon what is that?— Upon the gross assessable value; the value o the heritable subject.

299. Sir *Edward Colebrooke.*] That is as i appears upon the valuation roll?—Yes.

300. Is the North British Railway an excep tional case?—Yes; the value of the North Bri ish line was exceptionally low, and the mainter ance was exceptionally high.

301. Does that per-centage vary very muc from year to year?—Yes.

302. Would you take those per-centages a representing the ordinary average per-centage o these railways?—I think that this year they ar rather less, because the value was higher, and do not think that the maintenance was any highe

303. Can you give us the exact amounts the last 10 years, and the average in each o these cases, so as to ascertain what has been th ordinary wear and tear of the line?—Yes; it made up to 1865, and is given in the Report the Committee of that year.

304. In your evidence in 1865, you gave you opinion of the per-centages of different classes property, and you stated that the Edinburgh ar Glasgow Railway was then 33 per cent.; that at page 31 of the Evidence, at Question 574?— The Edinburgh and Glasgow was $33\frac{1}{10}$th p cent.

305. That was rather a high per-centage?— Yes.

306. In the memorandum which you gave to that Committee, and which appears in t Appendix at pages 137 and 138, you stated th you had given your attention to the differe properties in Glasgow, and you gave your reaso for supposing that the wear and tear of a railw was very largely in excess of different classes house property. I will direct your attention page 138. You have there given the per-centa of house property as varying from 12 to $22\frac{1}{2}$ p cent.?—Yes.

307. That is according to your experience the amount representing the wear and tear such property?—Yes.

308. You are aware that other persons ha given higher estimates than that of the wear a tear?—I believe so.

309. With regard to public works, such mills, you are aware that, in some cases, the w and tear is much larger?—I believe so, bu have had no experience of mills.

310. Ha

310. Have you had any experience of iron works?—No.

311. Assuming this particular railway to be 6 per cent., that gives an allowance of about 12 or 15 per cent. above that of some of the lowest class of property?—The lowest class of property seems to be 22½; and supposing this to be 36, there would be a difference of about 13 per cent.

312. By the Act which was passed three years ago, the deduction of half the maintenance of the way is allowed?—Yes.

313. Do you think that that is not sufficient?—I do.

314. Upon what ground?—Because I look upon maintaining the rails in very much the same light as keeping up the plant of the line; it is a part of the working charges.

315. Would not the same principle apply to a house property, or a mill; namely, that the persons who took these works would have to maintain the plant?—I am not aware how mills are charged.

316. Take the case of oil works; it is stated to me that very large per-centages have been allowed and sanctioned by the court of quarter sessions, to cover the wear and tear of those works. Can you make any distinction as to plant in the one case and in the other?—I see no possibility of doing so.

317. Therefore, if you give the whole allowance which you propose to the railway, you must extend it to some other class of property?—Of course other classes of property are affected.

318. Then it will be impossible to maintain the principle of the valuation upon the gross rental if you commence with deductions upon any one property?—The railway companies would pay a large per-centage in keeping up workshops, and docks, and wharves, and stations. Deductions are not to be allowed for the repair of these.

319. There would be no injustice in their case if no deduction was allowed to other properties?—It should be allowed, I think, on account of the precarious nature of the undertaking.

320. You stated that the Aberfoil Aqueduct was underground, and that that might be a reason for not valuing it so high?—Yes.

321. Mines are underground; should they not be valued as high as waterworks?—I am not aware how mines are valued.

322. If they are valued at their letting value, do you think that that is a just principle?—They are not valued according to the amount expended in getting down to the minerals. I believe that mines are valued according to the output.

323. In order to bring it to the net value there ought to be some further allowance; if you apply the principle of deductions it must be carried to the case of mines, which are a precarious property and which may be worked out in a certain number of years?—Yes.

324. Then the change which is proposed would lead to a still further change in the law of valuation?—It might lead to a change.

325. In estimating the value of any line, such as the Caledonian Railway, can you give the per-centage of the cost of forming the line?—I could not do that.

326. You have not the materials for that purpose?—No.

327. In giving so large a per-centage upon the plant, you of course have taken into consideration the letting value of it; it is a very large per-centage, but it is what any tenant would naturally deduct before making an offer for the line?—Of course he would do so.

328. You have deducted the tenants' rates; are you aware whether that principle is adopted in the valuation of other heritages?—I am not aware.

329. You have been appointed by the Government for the valuation?—Yes.

330. Do the Government pay you?—The Treasury pay me, but they recoup themselves from the railway companies.

331. *Chairman.*] You have given some opinions since I before examined you, and with the permission of the Committee, I should like exactly to ascertain what is your mind with reference to some of the subjects adverted to; your purpose is to ascertain a rule for assessing railway companies, only as proprietors of the railways?—Yes.

332. Not to assess them upon means and substance, but to assess them upon the annual value of the railways and nothing more?—Yes; I arrive at it by a means and substance process.

333. You arrive at the value of the railway by a means and substance process?—Yes, I consider that the mode which I have followed is a means and substance process.

334. You said, however, as I understood, in answer to the honourable Member for Lanarkshire, that you applied the same principle in ascertaining the value of a heritage called a railway, which you understood to be applied in the valuation of other heritable property?—Yes, at what it is worth to be let.

335. That is what you are aiming at, namely, ascertaining what it would let for from one year to another?—Yes.

336. But your principle upon what it would let for from one year to another is a means and substance principle?—It is.

337. Do you know of any other property of which the valuation is arrived at by a means and substance principle?—None whatever, that I am aware of, excepting water and gas works.

338. Therefore, these properties are exceptional in that respect, namely, that the assessor arrives at what they would let at from one year to another by a means and substance principle, which, so far as you know, is not used in the case of any other property whatever?—Just so.

339. Why do you apply that principle to railways?—Because I can find no better.

340. Why do you not arrive at the result in the same way as it is arrived at with respect to other property?—To attempt to arrive at it as the honourable Member for Glasgow suggested, would not be in the terms of the Valuation Act.

341. I suppose that you do not attempt to arrive at the annual value of the railways, and water works, and gas works, in the same manner as the annual value of other descriptions of property is arrived at, because these properties are not like other properties?—Exactly so.

342. Railway companies, you are aware, are not merely the proprietors of the railways, allowing tolls to be paid for the use of the line, but they also carry on trade as common carriers of the trains of passengers?—All the profit is made by carrying.

343. They carry on the trade of common carriers of goods and passengers?—Yes.

344. And the first item in your valuation, in order to arrive at the gross value of the heritage,

Mr. *G. Dods.*

25 May 1870.

is the gross amount which they make by carrying on the trade?—Yes.

345. That is not so in the case of oil works, and other works; the value is not ascertained by first ascertaining what they make by their business?—No.

346. Therefore you do not apply to railways the same principle as is applied to any other property?—No.

347. But you apply a principle which is not applied to any other property?—It is not, so far as I am aware, applied to any other description of business whatever.

348. The end at which you aim, as well as you can, is the ascertainment of what the railway might, in its actual state, be reasonably expected to let at from year to year?—Yes.

349. Is that a solvable problem at all?—I do not think that it is conceivable that a railway would let from year to year.

350. Therefore the rule which you have to guide you is, in your judgment, and according to your experience, one which is incapable of being followed?—It is quite impossible.

351. You cannot possibly ascertain at what a railway might reasonably be expected to let from year to year, one year with another?—No, it is impossible.

352. I understood my honourable friend the Member for Glasgow, not to be suggesting to you any new mode of arriving at the annual value of the whole of a railway, but a new mode of distributing the value ascertained, as you are doing it at present, or otherwise, amongst the various districts which you suggested?—That is to say, that the honourable Member for Glasgow does not propose to interfere with the mode of arriving at the gross value, but the mode of distributing it.

353. Did you understand that?—No.

354. Taking the Glasgow and South Western Railway, you arrived at the result by your own peculiar process which you devised for yourself, because you could not think of any other, and which was unlike anything which had ever occurred to anybody before with reference to any other property; that being a process by which you arrived at the conclusion that the Glasgow and South Western Railway was worth 190,947 *l.* a year?—Yes, independently of stations.

355. You never imagined for a moment that any tenant could be got to give that amount?—No.

356. But by what you describe as the means and substance process you arrived at the conclusion that that was its annual value?—Yes.

357. It is manifest that it is for the advantage of the railway company to distribute the amount over the various parishes through which the line passes, rather than to assess more upon Glasgow than upon the county districts?—Yes; that is for their advantage.

358. What I am desirous of ascertaining distinctly at this moment is not the mode of distributing the gross value of the whole subject, but the mode of ascertaining what is the value of the whole subject: according to the present statutory rule you can find no more satisfactory mode of ascertaining it than that which you originally devised, and have since followed?—No.

359. Did the results of that process strike you as being very startling?—They certainly did at first; in consequence of the change, the Caledonian Railway was raised from 300 *l.* a mile, at which it stood before the passing of the Act, t something like 1,200 *l.* a mile, including stations.

360. How many acres go to a mile?—Fron eight to ten.

361. Taking 10 acres, that would be 1,200 *l* for 10 acres?—It would be 120 *l.* an acre.

362. Taking the county of Lanark, throug which the Caledonian Railway passes, what wer the other proprietors paying per acre, while th Caledonian Railway Company were bein assessed by you at that amount?—Some on 5 *l.* a acre, and some not more than 5 *s.* an acre.

363. The landlords were paying 5 *s.* an acre and the railway company 120 *l.*?—Yes.

364. But they had the land drained, an fenced, and the rails laid down?—Yes.

365. It would probably be fair to increase th 5 *s.* by these works in operation?—Yes.

366. How much per acre would that bring it up to?—I have not considered that point.

367. But nevertheless the result of the presen system is, that in passing through country di tricts a railway company pays something lik 100 *l.* an acre, when a landed proprietor is payin a few shillings?—Yes, for land per acre, in som parishes.

368. There are other places where the land i more valuable, namely, within towns, and in th neighbourhood of towns?—Yes; of course in th neighbourhood of towns it is much more valu able.

369. Would it not be possible to arrive at th fair annual value of the heritage, by considerin the value of the ground in the particular plac through which it passed, and by adding to tha the putting it into the state of a railway?—I would be a difficult process, but it could b done.

370. And it would not lead to such a result a a railway company, paying 100 *l.*, when a lair was paying 5 *s.*?—Just so.

371. The North British Railway is rated b you at 275 *l.* a mile over head?—Yes.

372. And the Caledonian Railway is rated b you at 803 *l.* over head?—Yes.

373. I suppose that the land is neither mo valuable, nor are the works more expensive, the case of the Caledonian Railway, than in th case of the North British Railway?—I d not think that over head there would be muc difference in the value of the land or of th works.

374. Then the value of the land and of worl over head being substantially the same, the or is rated at a little more than one-fourth of th other?—Yes, about three-eighths of it.

375. And that is the means and substan process by which you arrive at the conclusion —Yes.

376. That is a principle which is not appli in the case of any other property whatever?— Just so.

377. Mr. *Miller.*] You have stated that you ha valued the line according to the means and su stance principle; on what system are works a manufactories, such as oil works, valued?—I a not aware.

378. Is not the valuation made at somethi like 3½ per cent. on the cost?—I think that it something like that.

379. If the estimate upon the means and su stance principle is according to the rental, wou it be fair to estimate railways at a rate per ce upon the cost in the same way as in the case manufactor

ufactories and other works?—It would be ing all subjects alike.

0. Do you think that that would be mate- y different from the present system?—I am aware whether it would be higher or lower.

1. The Right honourable Chairman has put to the case of a railway being rated at 120*l.*, a laird's land is rated at 5*s.* or 5*l.*; do you that it is fair to look at the matter in that ?—No.

2. Would you compare the site of a manu- ry, and the acreage occupied by a manufac- with the acreage occupied by a pasture ? — Of course; the former is much more uble in consequence of the works upon it.

3. Railways, I suppose, are somewhat simi- —Yes.

4. The works upon them create the value than the land?—Yes.

6. Have you any means of knowing the ation of railways by taking them at a per ge upon the cost?—No.

6*. Have you any idea of what is the capital e Caledonian Company?—According to re- , it is, I think, twenty-four millions, but I ot know how much of that was spent on the ruction.

7. Supposing that you cut off 8,000,000*l.* lant, you leave 16,000,000*l.* for the cost of orks?—Perhaps so.

8. Taking that at 3½ per cent., what would ?—£. 500,000.

9. Other places are estimated according to ost of the works?—Yes.

0. Why should not railways be estimated in ame manner, if you depart from the present m?—I cannot answer that qustion; if such a ge takes place I see no reason why that d not be done.

1. You have adopted your system because have thought it to be the best?—Yes.

2. Supposing that you took it at 3½ per would there be any difficulty about it?— e is a question whether you should calculate alue according to the cost. Thirty years ago ch greater price was paid for land for the ruction of railways than now. I do not that it would be fair to take the original f construction. The Edinburgh, Perth, and lee line was constructed very expensively, t is a very good line, although it pays not a ing to the shareholders; if it were constructed I believe that it might be done at one half.

3. Adopting the same gradients and lines? elieve so, but I am not an engineer; they er the gradients now.

4. Mr. *Orr Ewing.*] I think that you said you knew of no other property which was sed upon the means and substance principle, the exception of railways and public works? now of none.

5. What is the means and substance of a is it the income which he is deriving from subject?—I suppose so.

6. Is it not the fact that all landed proprie- ay upon the rental of their estates?—I be- that they do.

7. Is not that means and substance; is not ental of a gentleman's property his means substance; the means and substance of a ay proprietor does not convey the whole s which he has; because he may have other rty besides, but so far as the property is rned all land in Scotland pays upon its full

value, and it is the means and substance of many individuals alike?—If we proceeded to value banks in the same way as we do railways, or to value any gentleman's property, he occupying it himself and farming it, they would, I have no doubt, be valued much higher than at present.

398. Is not the net value of a property what it yields if it is let to a tenant?—Yes.

399. And that is the means and substance, so far as that proprietor is concerned?—In the case of railway companies, their means and substance is what they make as carriers on their own undertaking.

400. Is not the means and substance of a gentleman what he gets for his land?—Yes.

401. Therefore, although your system is arbitrary, he is assessed in the same way as railway proprietors are?—Indirectly so.

402. Sir *Edward Colebrooke.*] Means and substance, according to the poor law, includes the profits of a man's trade?—Yes.

403. But in this case it does not include the profits of his trade, because you have deducted them in the valuation?—Yes; but I arrive at the value by a means and substance process.

404. And the same principle applies to other subjects upon the valuation roll, namely, as regards the letting value?—Yes.

405. You have spoken of an exception being made in the case of railways, on account of the difficulty of getting at the letting value; are not lines of railway occasionally let?—Yes, to neighbouring lines, and their plant is mixed up with them.

406. Have you observed the rates at which neighbouring railways have been let as compared with your valuation?—No.

407. Would you be surprised if you found that some lines were let at more than you have valued them at?—No.

408. Therefore you think that your valuation is a reasonable one?—Yes.

409. And therefore you see no reason why other properties should be differently rated?—No.

410. Mr. *Grieve.*] Have you been concerned in the valuation of harbours?—I have valued harbours under a remit from the court.

411. Do you consider means and substance a correct principle to apply to harbours?—Yes.

412. But you have not been specially employed in that way?—No.

413. You would consider it as a way-leave?—Yes.

414. You would treat it as a way-leave?—Yes.

415. Sir *Graham Montgomery.*] You stated in answer to Sir Edward Colebrooke, that the principle of valuing railways in England was different from your principle of valuation; but is not the means and substance principle followed in England?—The apportionment in England is different, but I believe that the means and substance principle is followed to some extent in England.

416. Are you aware whether that has been done at the instance of the Court of Queen's Bench in England?—Yes.

417. That is the starting point for the valuation in England, the same as it is for yourself?—Yes.

418. And in consequence of the impossibility of finding the earnings of a railway company in each parish, it has been held that the gross value must be taken as the starting point in ascertaining

Mr. *G. Dods.*

25 May 1870.

ing the value?—Yes; in Scotland it is according to the extent, and in England it is according to the amount of traffic in each particular parish or union.

419. That is because in England the occupiers are not owners?—Yes.

420. *Chairman.*] That is the only difference between England and Scotland?—I believe so.

421. In the case of the Border Union Railway, have you not a pretty strong contrast?—Yes; the difference is very great.

422. What is it?—The Border counties line, beyond the Border, namely, on the Scotch side is 275 *l.* per mile, and I do not suppose it is 50 *l.*, or anything like it in England; and in parishes I am informed that the simple agricul value of the land has been taken.

423. Mr. *John Hamilton.*] You have s that you have known cases in which rail have been let?—I think that the Edinburg Bathgate Railway is let.

424. Do you know whether the tenant up the way?—I am not aware of that.

425. Is it not a tenant's repair and no landlord's?—I am not aware; but I think th tenant, namely, the North British Railway pany, keeps up the way; it would depend the bargain which was made.

Thursday, 26th May 1870.

MEMBERS PRESENT:

The Lord Advocate.	Lord Garlies.
Colonel Barttelot.	Mr. Grieve.
The Marquis of Bowmont.	Mr. John Hamilton.
Sir Hervey Bruce.	Mr. Holms.
Sir Edward Colebrooke.	Mr. Macintosh.
Mr. Dalglish.	Mr. McLagan.
Mr. Charles Dalrymple.	Mr. Matheson.
Mr. Crum-Ewing.	Mr. Miller.
Mr. Orr Ewing.	Sir Graham Montgomery.
Mr. Finnie.	

THE RIGHT HONOURABLE THE LORD ADVOCATE, IN THE CHAIR.

Mr. JOHN WALKER, called in; and Examined.

Mr. *J. Walker.* 26 May 1870.

26. *Chairman.*] I BELIEVE you are Secre- to the North British Railway Company?— 1.

27. How long have you been so?—Since 3.

28. What were you before that?—Prior to 3, I was treasurer of the company.

29. How long have you been in the employ- t of the company altogether?—Upwards of ears.

30. Before you were in the employment of company, were you in another Railway Com- y's employment?—I was Secretary to the nburgh, Perth, and Dundee Railway Com- y in 1862, when they amalgamated with the th British Company.

31. You have directed your attention to the ect of the assessment of railways for local s?—I have.

32. How were Railway Companies rated r to the Poor Law Act of 1845?—Prior to 5, there was no Valuation Act in force, and valuation of the railway in each district was rmined by Local Boards, and the companies these boards, and they generally succeeded naking a very fair arrangement with them as he amount of valuation; 50 *l.* a mile, and 60 *l.*, so on, was about the general average run of valuation.

33. Were those valuations which were so le by arrangement, made with reference to the lity and position of the land, or without any rence to it?—They were generally made with rence to the nett revenue of the company; y always had a reference to that.

34. And to nothing else?—It was principally, almost entirely, with reference to that.

35. At that time was the same charge per e made without reference to the locality?— Edinburgh and Glasgow, and some of those e towns, there was a higher rate per mile. I take the county of Fife as a fair illustration. ink that our rate throughout the county was ut 50 *l.* a mile.

36. But a larger rate per mile was taken within and in the neighbourhood of large towns?—Yes; there was a higher rate.

437. I do not mean that the taxes were higher, but that the rate per mile upon which the assessment was laid was higher?—Of course.

438. Did that custom extend down to the passing of the Valuation Act of 1854, or did it cease before that time?—They attempted to get more from us, but we generally made it a matter of arrangement; but on strict principle we were entitled to take the same rate per mile throughout?—The 36th section of the Poor Law Act, I think, directs that the *cumulo* valuation shall be according to mileage; but as there was no assessor to ascertain the *cumulo* valuation, the railway companies made the best arrangement which they possibly could with the parishes, and sometimes the company felt that if they got a smaller rate of valuation in the country parishes, they were enabled to give a larger rate of valuation in the city parishes.

439. Did the custom of which you have spoken previously to 1845, continue down to the passing of the Valuation Act of 1854, or was it changed prior to that time?—Practically it continued down to 1854; but, as you will at once see, there was no local authority to ascertain the *cumulo* valuation.

440. There was no railway assessor to carry out the rule prescribed by the Poor Law Act, and therefore the thing was managed by arrangement?—Quite so.

441. And that arrangement under the Poor Law Act was, I understand you to say, substantially similar to the arrangements which were made before; namely, that you were assessed upon a fair mileage rate as you thought, that is to say, 50 *l.* a mile, taking Fife as a fair average specimen?—Yes. Most of the railways had been constructed in 1845; prior to 1845 it was what was called the means and substance principle, for poor rates in burghal parishes, and the valued rent was pretty generally observed in the country parishes, so that the railway companies got off very easily.

Mr. *J. Walker.*

26 May 1870.

442. Under the Valuation Act another mode of assessment was adopted?—Yes.

443. Did that effect a change in the assessment of railway companies?—Yes, it caused a very marked change indeed; we found that the railway assessor was not disposed to treat us so considerately as the local boards were; he took our gross revenue, and allowed certain working expenses, and proceeded to arrive at a valuation, which we all felt was very oppressive.

444. We have had explained to us, and we know from the Act of Parliament, what the rule prescribed was, and we have also had explained to us how the assessor proceeded, therefore I do not trouble you with that: can you inform the Committee at what time the rule of assessment was changed from means and substance to the value of the lands and heritages?—In 1861 the means and substance principle was abolished by what was generally called Mr. Baxter's Act.

445. But it had been abolished in practice very largely before that period, by the parochial boards taking one or other of the alternatives under the Poor Law Act?—In a good many parishes it had been abolished, but it existed in some parishes.

446. Can you furnish the Committee, for their information, with a contrast between your own Company's position in this matter of taxation for poor rates at the time when the means and substance principle was the rule, and afterwards, when the rule was changed to ownership, and occupancy of lands, and heritages?—I can. In the City parish of Glasgow, the Railway Company paid 400 *l.* a year for poor rates in 1849-50, and in 1869-70 they paid 730 *l.* A merchant in Glasgow paid a certain sum in 1849-50; he now pays about one-fifth of that sum in 1869-70. In 1849-50 the Edinburgh and Glasgow Railway Company paid 400 *l.* for the poor rate; in 1869-70 they paid 730 *l.*

447. For the same thing?—Yes; there is some little extension, but very little. In 1849-50, a merchant, on the means and substance principle, paid a certain sum, and he now pays just one-fifth of that sum.

448. Colonel *Barttelot.*] What do you mean by "means and substance"?—The profits of his business.

449. *Chairman.*] There was a good deal of additional station accommodation provided between 1849-50 and 1869-70, was there not?—Not a very great deal.

450. There was no addition to such an extent as materially to affect the question?—No.

451. Was any additional property brought within the assessment in 1869-70; I do not mean infinitesimally small, but large and so considerable as to affect the amount of assessment?—No doubt there would be additional property brought into the parish, but we invariably find that additional poor are brought in, and the expense very often goes up in the same proportion.

452. You are contrasting what you paid in 1850, with what you paid in 1870; in 1850 you paid 400 *l.* and in 1870 you paid 730 *l.*: my question is, whether that difference is, to any marked extent, to be accounted for by your having acquired additional property?—It cannot be accounted for by that circumstance.

453. Although you may have acquired, and did acquire, additional property, yet that does not affect the contrast which you are making? No, it has not any marked effect.

454. And you entirely attribute the differen to the different manner in which you were de with in the latter period compared with the fo mer?—Precisely so.

455. On the other hand, I understand you say, that while in the latter period you paid 33(more than in the former, the other inhabitants Glasgow were paying only one-fifth in the latt period of what they had paid in the former? Yes, I am taking the case of a merchant carryi on a large business.

456. The means and substance principle wa very common thing everywhere (although the were certain exceptions) in 1849-50; I unde stood you to say, that in 1849-50 everybody w assessed on the means and substance principle the City parish of Glasgow, and you among t rest?—Yes.

457. Everybody was assessed on the mea and substance principle in Glasgow before t appointment of a railway assessor, when you p 400 *l.*, and a merchant paid the amount whi you have stated?—Yes, prior to 1850.

458. In 1870, when there was a railway ass sor, and when the rates were laid on lands a heritages, you paid 730 *l.* instead of 400 *l.* and merchant paid only one-fifth of what he had p before?—Precisely. Perhaps your Lordship w allow me to say that the Board of Supervisio Report of 1845, which was the first Report p sented by the Board of Supervision to Par ment, states, that the only mode of assessment the poor recognised by the law of Scotland pr to August 1845 was that by which one-half the burden was laid on the owners of lands a heritages within the parish, and the other half the whole inhabitants, according to their me and substance.

459. Was that the state of matters in Glasg at the first period which you have mentioned It was.

460. In order to enable the railway assesso fix a value on your line now, you give hin suppose, a statement of your accounts, show your gross returns, and your working expen and so on?—Yes.

461. Is there any other case of which you kn in which a proprietor is required to give a st ment of his income, in order to ascertain value of his heritage?—Not a single case.

462. Have you examined the case of Caledonian Railway as well as your own?—I I have selected the Caledonian Railway as a illustration of the Scotch railways. The divid for last year was at the rate of 3 *l.* 12 *s.* 6 *d.* cent., and I think that it is a fair illustratio the Scotch railways. The Glasgow and So Western Railway is very much in the same p tion as the Caledonian Railway, but as the C donian Railway is the principal Scotch railw it may be taken as a fair illustration of the Sco railways.

463. Mr. *Miller.*] When you say, "in same position," do you mean paying the s dividends?—I mean that there is the same val tion.

464. *Chairman.*] You have taken the C donian Railway as a fair specimen; whether th are any circumstances which prevent its bein or not, we will ascertain afterwards?—The cumstances are precisely similar.

465. Will you go on with the case of the C do

an Railway?—The gross revenue of the donian Railway for the year ending the 31st January 1869 was 1,855,000 *l.*; I have a ed statement for the year ending the 31st of uary 1870. This is a return showing the al, receipts, revenue, and expenditure of all ailways in Scotland for that year.

6. Who made the return?—I made it up.

7. For the purpose of this examination?—(*the Witness delivered in the same*, vide *Appendix*).

8. In this paper the total capital of the donian Railway Company is 21,931,142 *l.*, the gross receipts are 1,958,324 *l.*?—Yes; valuation for the year 1869–70, is based upon receipts and expenses of the previous year; although I have given the revenue and expiture for the year subsequent to that on h the valuation is based, there is not very difference; all the comparisons would be ast the railway companies; the net revenue e Caledonian Railway was 1,055,000 *l.*; that the net profit on their undertaking for that , the valuation which Mr. Dods has placed the line as the heritable value of the subis 611,000 *l.*; that is for the year 1869–70.

9. The valuation which Mr. Dods has given a paper which he has put in for the year –70, is 629,495 *l.*?—Yes; Mr. Dods may in- e the portion of the railway in England; e is a small portion of it in England, which account for that difference.

0. But the 611,000 *l.* is in Scotland?—

1. What observation have you to make upon ?—That the per-centage of the valuation of ailway to the gross revenue is 33 per cent.

2. You mean that Mr. Dods' valuation of lands and heritages amounts to 33 per cent. our gross revenue?—Yes.

3. Will you explain what you infer from ?—We consider that amount to be very . There is also the per-centage of the valuaof the railway to the net receipts, 62 per

4. What is the effect of that upon the rates ompared with other property?—Its effect the rates is that the valuation of the railis out of all proportion to the valuation of ther subjects; there is no commercial subwhich is valued in the same way except, proy, gas works and water works. In the case anks, in the case of mills, in the case of eries and of foundries, and all other comial works, the valuation is not ascertained in ame manner.

5. If the valuation of a manufacturer's ufacturing premises were taken at 33 per on his gross receipts, he would be dealt with e same way as the railway companies are t with?—If he were dealt with in the same as the railway companies are dealt with, it ld result in a very different valuation from at which he is at present valued.

6. But, in point of fact, the way in which the e of the lands and heritages of a railway pany who are carrying on their trade by h they make their returns is ascertained, is, e case of the Caledonian Railway, by taking er cent. of their gross receipts, or 62 per cent. eir net receipts?—That is the practical reof it.

7. With respect to the North British Rail- you have given us the same information under similar columns; what is the sum which, in the case of the North British Railway, corresponds with the 611,000 *l.* in the case of the Caledonian Railway?—The corresponding valuation of the North British Railway is 224,484 *l.*

478. What is the per-centage there?—The per-centage to our gross revenue is under 20 per cent.

479. What is it upon the net?—Upwards of 30 per cent.

480. Upon the Glasgow and South Western Railway, what is it?—Upon the Glasgow and South Western Railway the gross valuation is 207,000 *l.*, and the per-centage is 35 per cent. of the gross valuation, and it is about 60 per cent. of the net receipt.

481. Upon the Highland Railway what is it?—The Highland Railway valuation is 72,655 *l.*, and it is 35 per cent. of its gross receipts, and it is about 60 per cent. of its net receipts.

482. Will you take the Great North of Scotland Railway?—The valuation is 31,373 *l.*

483. Does that include Deeside?—No.

484. What is the per-centage?—The per-centage is about 20 per cent. of the gross receipts, and 35 per cent. of the net receipts.

485. Could you by adding two columns to this return give us formally the information which you have now given with respect to these five railway companies, and similar information as to all the others?—Yes.

486. You will have the kindness to do so?—I will do so.

487. You have given in a column the amount which is paid in dividend, and also the amount which is paid for rates and taxes; the rates and taxes are the local rates?—Yes, poor rates and county rates, they are principally poor rates; the average of the whole, as your Lordship will observe, is that the total valuation of the railways in Scotland is 1,213,000 *l.* the net revenue being 2,396,000 *l.*, and the heritable value of the subject is thus 50 per cent. of the net revenue or earnings.

488. The railways, as heritages, are, on an average, valued at 50 per cent. of the net revenue?—Yes.

489. The net revenue of the company being given 50 per cent. is taken as the value of the line?—That is the result, that is, taking the average of the whole of the railways in Scotland.

490. Is the net revenue that which is divisible profit?—The net revenue is the amount available for interest on debentures, dividend on preference shares, or dividend to the ordinary shareholders.

491. Can you state the average per-centage of the rates and taxes upon the net revenue?—The average is four per cent., as near as may be, on the net revenue.

492. Four per cent. upon the amount which is available for the payment of debts, and the payment of dividends to shareholders, is paid away in local rates, and taxes?—Yes.

493. Sir *E. Colebrooke.*] That includes all that you pay to debenture holders and shareholders.

494. *Chairman.*] I wish to make sure that there is no mistake on this point. The net revenue of the railway company is given, that is to say, taking its gross returns, and making the deduction of its working expenses. Upon that net revenue, which is your only fund out of which to pay debts and dividends to shareholders, you,

Mr. *J. Walker.*

26 May 1870.

upon the average, are charged four per cent. for poor rates, and other local taxes?—Precisely so.

495. If you took the per-centage upon what was available to pay dividends, that is to say, the clear dividends which you might divide amongst yourselves (preferentially or not, as might be arranged), the per-centage would of course be very large?—In that case the per-centage would be about 20 per cent. of the profit to the ordinary shareholders. That amount goes away in rates and taxes.

496. Your revenue available for dividends to ordinary shareholders is, upon an average, subject to 20 per cent. for local rates and taxes?—Yes.

497. The annual value of the railway itself is generally fixed at a much larger sum than is available for dividend to the ordinary shareholders. In the case of the Caledonian Railway we have 174,000 *l.* as the available sum for dividend against 611,000 *l.* of annual value of the line?—Yes; as nearly as may be the annual valuation of the railways is three times as much as is distributed in dividend to the ordinary shareholders.

497*. Whether it be right in the case of railways, and other companies similarly situated, or not, the rule which is actually applied to them is of this nature, their net revenue is ascertained; then a certain per-centage is assumed as fair profit upon their business, and the residue is supposed to be the value of the heritable subject, namely, the line?—Yes.

498. Applying the same rule to a bank, it would be taking the net revenue of the bank and estimating a reasonable sum for profit, and taking the residue as the value of the bank buildings?—Yes; I have the valuation of a banking business made up on the same principle as is applied to the railway company, and according to that principle the value of the building in which the banking business is carried on would be 81,494 *l.* 18 *s.* The annual value of all the bank buildings, namely, the head office, branches, and all, entered in the valuation roll, is 8,400 *l.*

499. The actual valuation is 8,400 *l.*, but if that valuation was ascertained in the same way as the railway assessor ascertained your valuation, it would be upwards of 80,000 *l.*?—Yes; then I have the valuation of an insurance company's business ascertained in the same manner; and the annual value of that business ascertained in the same way as the value of the railway business is ascertained and applied to the heritages is 13,091; the annual value of that concern, including the head office and other offices is entered in the valuation rolls at 920 *l.*

500. What is the name of the bank to which you have referred?—It is the National Bank of Scotland; and the same thing applies to the Commercial Bank; the accounts are all published accounts. I have also the valuation of the Well Park Brewery at Glasgow; it was very recently stated in the House of Lords, and admitted on both sides, that the profits on the business produced a clear yearly income of upwards of 60,000 *l.*; assuming the valuation on the same principle as that upon which the railway assessor has valued, the amount is 37,650 *l.*, but on turning to the valuation roll, I find that the value of that brewery is entered there as 1,145 *l.* I have also the valuation of a mill; applying the same principles as the railway assessor applies to the railway companies, the net annual value for taxation would be 6,175 *l.*; that mill is enter in the valuation roll at 400 *l.*

501-3. In all cases you are comparing the sa things, giving us the result, according to o mode of assessment, and according to the act railway assessment?—Yes; the premises are p cisely the same, because the business premises Glasgow are necessary for carrying on that bu ness, in order to yield that profit in the sa way, as we have a head office, which is necess to carry on our business. I can put in the val tion of the Well Park Brewery, which is perfec patent to everybody.

504-8. Mr. *Orr Ewing.*] Are you quite cert that your information is correct?—I am ab lutely certain of it. I have even a stronger than that; namely, the case of a mill where valuation would be 27,000 *l.*, upon the rule plied to the railway companies, and the valuat upon the valuation roll is 650 *l.*; I have the tails here from the gentlemen themselves; business man would be in the same position.

509. It is taking the income made by carry on a trade in certain premises, and estimat what is a fair profit, and leaving the rest as annual value of what is carried on?—Yes.

510. I understand you to say that you h the evidence from the parties themselves?—Y every figure is thoroughly reliable.

511. Colonel *Barttelot.*] Do those parties ject to their names being mentioned?—C tainly.

512. *Chairman.*] Of course a railway is no a rule a letable subject?—No.

513. I do not know whether I am absolu right, but I think that I cannot be far wr when I say that all leases of railways by one railway company to another?—Ye think so.

514. And under statutory arrangement Yes.

515. Therefore they are all more or less p liar?—They are more in the nature of amalga tions than of leases; the word "lease" is o put to give them a better claim upon the pa company for their rent or dividend.

516. And as a rule the leases are for very l periods?—999 years is about the usual ru railway leases.

517. It is really the sale of the railway fo annual rent?—Yes, perpetually.

518. There is a difficulty in ascertaining the able value of a railway which does not exis the case of other property generally?—Y there is an insurmountable difficulty; I do suppose that any party would lease a rail from one year to another.

519. And that difficulty has led to the asse adopting a rule, which produces the results w you have stated?—Yes.

520. Have you made any calculation w will enable you to inform us of the propor paid by the railway companies, of the whole rates?—The proportion of the poor rates taxes paid by them, is about 60 per cent. of total, and excepting some 9 or 10 parishes railway companies pay 10 per cent. of the w of the poor rates in Scotland.

521. What are the parishes which you exc —I exclude the Glasgow parishes, Edinbu Dundee, and one or two other parishes.

522. You exempt large towns?—Yes; and empting those parishes, the railway companie Scotland pay one-tenth of the whole poor ra

railway valuation throughout Scotland is -tenth of the total valuation in the counties.

23. Taking the landed proprietors of Scotland, whole, nine-tenths of them are not railway panies, and one-tenth of them are?—Yes; is taking in several counties in Scotland re there is not a yard of railway. The acre- occupied by the railway companies is 1,000th , although they pay one-tenth of the rates.

24. I think that you have prepared an abstract he valuation of the lands and heritages in the eral counties in Scotland for the last year?— ive.

25. Will you furnish the Members of the mmittee with that Statement?—(*The Witness vered in the same*, vide *Appendix.*)

26. That abstract is correct under the several mns?—It is.

27. This statement includes the whole of tland; it includes Orkney and Shetland, in ch places there are no railways?—Just so.

28. If you take the summation, it appears there are 9,929,110*l.* in the valuation, exclu- of railways; the valuation of railways is 1,237*l.*; then the total valuation of the coun- is 11,000,000*l.*; then the area of the whole he counties is 20,050,165 acres, and the area upied by railways is 20,148 acres?—Yes.

29. That includes everything which is the ject of assessment and of rating?—Yes; in counties, excluding the burghs; I have given valuation of the counties and of the railways he counties.

30. This I understand to exclude not only e towns but all burghs?—It is exclusive of Parliamentary burghs.

31. Can you mention the burghs which are luded?—It excludes all the Royal burghs.

32. Does it exclude any others which are not al burghs?—No; it excludes Parliamentary ghs only.

33. There are six Royal burghs which I think not Parliamentary burghs?—Yes; it includes those; I have taken all the Royal burghs in terms of the Lands Valuation Act.

34. It would be satisfactory to myself, and I nk that it would also be satisfactory to the Com- tee, if you would add to this abstract the nes of the burghs which are excluded?—That y be a very difficult thing; it may not be so ily obtained. I will, with pleasure, add the ghs which we know of which are excluded.

35. This abstract is taken from the county essment?—Yes.

36. You have embraced in this document the ole of Scotland which is within the sphere and a of the county assessment?—Yes; and under charge of the Commissioners of Supply.

37. Have you prepared another statement wing the operation of the assessment under Poor Law Act in certain parishes which you e given?—Yes. (*The Witness delivered in the e*, vide *Appendix.*)

38. These are all, I think, rural parishes?— ey are principally rural.

39. I think that the information which this ument gives us, if it is accurately summarised, ws that the railway companies pay poor rates n about 20 to between 50 and 60 per cent.?— s; in those parishes.

40. Have you made any calculation of the portion of poor rates which they pay in all parishes in Scotland?—I have not; it would a very serious thing to undertake.

541. Were these parishes selected because they were the highest, or were they taken as average specimens?—No doubt we had in view that they represent parishes where pretty large amounts are paid.

542. They were taken in order to show the most unfavourable working for the railways?—Yes.

543. We may then assume that the other parishes which are not here would not show so unfavourably to the railways as these do?—They would not show such a large per-centage, but that may be accounted for in several ways. One reason may be because the railway does not run through so many miles of a parish, or something of that sort.

544. Whether a railway crosses a parish at a narrow place, or runs along it in a long line makes all the difference in the world, according to the rule which is adopted, and necessarily adopted?—Yes; so far as regards the mere occupation of the land, it is a very immaterial thing to the parish.

545. Have you prepared a statement showing the valuation of railways in counties and burghs?—I have.

546. Will you favour us with that statement?—(*The Witness delivered in the same*, vide *Appendix.*)—The value of stations in counties is 88,475*l.* The value of the lines of railway in counties is 972,762*l.* In burghs the value of stations is 97,580*l.*, and the value of the lines of railway in burghs is 54,871*l.*, the total annual value entered in the valuation roll being 1,213,688*l.*

547. Have you any statement showing the valuation of houses in Scotland?—I have not a completed statement, but I went into the matter.

548. The county valuations of course include the valuation of houses in counties within the sphere of the county assessments?—Yes.

549. So that the only thing which we have not, in that respect, is the valuation in burghs which do not fall within the control of the Commissioners of Supply?—I have not such a statement prepared. I endeavoured to prepare it, but could not get that information.

550. Mr. *Dalglish.*] Did you hear Mr. Dods examined yesterday?—Yes.

551. Have you stated all your objections to his *cumulo* valuation of railways, in answer to the Lord Advocate?—I have stated generally that under the operation of the present system of valuation, railways, on an average, are assessed upon a valuation of about 50 per cent. of their net revenue, and that all other manufacturing and commercial subjects are not dealt with in the same way; and the railway companies think that they have a special grievance on that account.

552. Have you any other objections to the present system of valuation, besides those which you have already stated in your evidence to-day?—We have of course an objection to the amount. If the provisions of the present Bill were adopted, we believe that on the whole it would be an equitable and fair valuation.

553. Have you any objections to the allocation under the present system?—No.

554. You think that it is quite fair, as applied to different parishes, to adopt the principle of mileage?—With reference to the fairness of it, it is a very difficult subject to enter upon, because a railway, I fear, must be taken as a whole, and you cannot cut it up in pieces.

555. Accepting

Mr. *J. Walker.*

26 May 1870.

555. Accepting the present principle of valuation, have you any objections to the mode of allocation now adopted?—No.

556. Were you present yesterday when I made a suggestion to Mr. Dods of a new system?—Yes, I have since turned that over it my mind, and it may appear to be very fair at first sight, but it is beset, I think, with very many difficulties. In the first place you do not value any other description of property by a fixed standard rule, that if a building or a bit of land lets at a certain amount, a corresponding building, or a corresponding bit of land, will let at a corresponding amount; everything depends upon the accommodation. Therefore, I think, that to lay down a hard and fast line would be attended with difficulties.

557. What part of my proposition was a loose line?—Your proposal is to take the average of the parish.

558. I think that you have mistaken me there; my suggestion was to take the average of the surrounding ground?—Within what limit would you take it?

559. Whatever was found a fair limit; say 100 yards, or 200 yards?—I do not see that it would work out well.

560. When you came to the country districts there would be, I presume, no difficulty?—There would be as much difficulty in the country as in the town; if you were going through a town you would require, I presume, to take the feu duty which was paid by this house and that house, and it would be a never-ending business; we often cut off corners of gardens; you would require to take the proportion of the feu duty applicable to the line of railway, according to the particular depth, and the same for the next half dozen yards.

561. That being taken once, it would suffice as long as it so existed, would it not?—Of course, after being once ascertained, as I understood your proposal, it would be clear in all time hereafter; it would be very troublesome at first.

562. It would be difficult at first; but would it not be fairer to carry that principle into effect?—I probably do not quite understand you; is your proposal that the railway should be assessed on the cost of the stations, and on the price paid for the land, or at what the land lets for adjoining the railway?

563–4. At what the land with the buildings on it is valued at, adjoining the railway?—Then would you include the buildings, works, and rails, and sleepers?

Mr. *Dalglish.*] I would include everything.

565. *Chairman.*] It is this, that a railway in such a place as Glasgow should really pay more than in crossing a barren moor, but that a railway in such a locality as Glasgow is a more valuable subject than when it is upon a barren moor?—In all recent legislation, I think that it has been treated upon a mileage principle. The mileage system is very simple in its operation; there can be no doubt about it; the adoption of any other system would, I am afraid, lead us back again to all the interminable disputes which we have had in previous years with parochial boards.

566. Mr. *Dalglish.*] Then, in your opinion, no system is so perfect as the mileage system, if you can only get the railway valuation reduced sufficiently low?—I think so; some of the Glasgow parishes may probably complain that they do not get enough; it is not only from the line of r way, as the traffic brought into Glasgow m have depôts, and the parishes get 5 per cent. the cost of those depôts.

567. But as I understand, you complain of whole system of valuation?—We complain of system of arriving at the *cumulo* valuation: do not object to the division of it; under operation of this Bill the division of it would very much like what it is; but the railway c panies would pay something very much ne what they should pay.

568. In valuing the mileage of the No British Railway, do you include the ferries?—Yes, the ferries are included in the mileage, it is a remarkable instance of the rapacity public boards, that a composition of 1,000 year, paid in respect of shore dues by the c pany, was once attempted to be entered on valuation roll as a rent; it was, in fact, a upon a tax.

569. In the valuation of the North Bri Railway, which you supplied to Mr. Dods, you include the working expenses?—Yes.

570. With regard to the valuation put by Dods, in your statement upon your plant, values the North British plant at 1,854,00 how does that correspond with the cost wh appears in own account?—The actual cost to company is in excess of that amount by no than 800,000 *l.* Mr. Dods, by some means another, pretends to say that the cost of our p must be taken at what it would sell for, and w it is worth at the time; and the result is tha is very hard upon us in more ways than one.

571. Am I to understand you to say that 1,854,000 *l.* is 800,000 *l.* less than you have val the plant at?—It is 800,000 *l.* less than it cost The same thing applies to the Caledonian C pany and the South Western Company.

572. Would there be any objection to valu your plant annually?—It would be quite possible.

573. Then that would prevent any fair va tion being taken of the plant; it must, to a cer extent, be a guess valuation. Do you make aliowance for tear and wear of the plant?—I we do not keep any depreciation account plant; we pay away all the money in dividen the shareholders.

574. How many lines have the North Bri Railway Company leased?—They have le the Peebles Line, the Bathgate Line, the E Carlisle Line, and the Silloth Line.

575. Mr. *Orr Ewing.*] And the Edinbu and Glasgow?—They were amalgamated.

576. Was there not a guarantee?—The E burgh and Glasgow ordinary stock was ta over as a preference stock, but it was an ama mation.

577. Mr. *Dalglish.*] How were those l valued by Mr. Dods before they were leased you?—I cannot tell you that.

578. Does the rent which you pay equal Dods' valuation?—No, Mr. Dods' valuatio very much under the rents which we pay, t pay; we pay the whole of the net receipts to Peebles Railway Company.

579. And if Mr. Dods' valuation is the sam that, it would be a just income tax, it would be the annual value?—Just so.

580. Who pays the expense of maintenan you I suppose pay the expense of mainten from the gross receipts, and pay the nett rec

r to the companies?—Yes; the arrangement hat we get 50 per cent. of the gross receipts working, and the remaining 50 per cent. is l over to the Peebles Company until they get vidend of 6 per cent., and any surplus above is divided equally between the two com-ies.

81. Who pays for the maintenance of the ?—The lessee; there is no instance in which lessor pays for the maintenance of a rail-.

82. I am asked to put this question to you: ng the amount of capital of the North British lway Company, can you state how much has i expended in acquiring land, and forming line and stations, and can you then compare a per-centage, say 5 per cent. on the outlay, the result as arrived at by Mr. Dods, the ssor?—I have no statement to show that, and ink that any statement of that sort would be ere estimate, and even when made up, I feel it would not be at all valuable, because the unt paid for compensation so often varies; it ides a great deal more than the value of the on which the railway is constructed; it in-es amenity; it includes tenants' damages, and riety of things. We have known instances re for a few acres of ground we have paid ly as much as the whole estate cost the pro-tor; therefore, to proceed on that basis, ld not, I think, be a fair illustration of the ter. Then the cost of the works has very h varied; the contractors, after entering upon have been unable to carry them out, and company have been obliged to step in, and all s of complications have arisen. Then, under head of works, the engineering and other ges of that sort have been taken. So that it ld be very difficult to get the actual cost of land and of the works. Estimates might be e up, but I do not think that they could be d upon. For instance, the amount expended n the lines and works open for traffic by the th British Railway Company is 16,000,000 *l.*; per cent. upon that would be 800,000 *l.*, that ur times our present valuation, or nearly so; that includes interest on the cost of works ng construction, dividends paid out of capital, so on; it includes a great many things, as loss on subscriptions to lines which are ndoned, and so forth. There is no end to these aordinary items of expenditure in the case of way companies.

83. Have you had any cases of litigation with chial boards; how many of such cases have had in a year?—We have had no actual case tigation, except that the Edinburgh and Glas-Railway Company at the time of the amalga-ion had several cases depending in court with Glasgow parishes.

84. But it is not a common thing with country shes to have any litigation?—We have had ation with the country parishes; we were in Court of Session with the Ferryport and ig, and we had litigation with the Glasgow shes; there is a case of one country parish nst a town parish.

85. You told us something about the North tish Station in Glasgow, and the way in which r valution had been increased there. What e total valuation now of the North British way Company's stations; upon what do you ?—In the City parish of Glasgow the valu-93.

ation for the stations of the North British Railway is 12,025 *l.*

585*. Does that include the hotel buildings?—No, that is a separate valuation, and it does not include the refreshment room which is within the building; that room is separately valued. With reference to this 12,000 *l.* I may say that that is in excess of the total valuation of all the mills, and all the manufacturing premises in the county of Dumbarton; that is the rental of our stations in Glasgow appearing in the valuation roll.

586. You state that the amount stands in the valuation book at 12,000 *l.*; can you state how many square yards of ground that 12,000 *l.* represents?—I have no idea.

587. Do you know the value of any other similar spaces about there, and what they stand at; do they stand at a much higher rate; have you ever looked into them?—I have not looked into them. I have no knowledge of the subject of the valuation of any particular square yard by looking at it; but I may mention to you that the total annual valuation of all the stations in Glasgow is 44,920 *l.*

588. I wanted to compare the valuation of the North British station with that of some of the ground in the neighbourhood, but I see that you have no data to go upon; in the return which you have put in, showing the capital and so on of all the railways in Scotland, I find that the capital of the North British Railway is 19,814,878 *l.*?—Yes; that is the amount of paid up capital.

589. Then you pay for rates and taxes 18,051 *l.*?—Yes.

590. The next railway is the Glasgow and South Western Railway, the capital of which is 7,127,767 *l.*, which is not nearly the same amount of capital, and that company appears to pay for rates and taxes to the extent of 14,175 *l.*?—Yes.

591. Can you give us any explanation why there should be such a great difference?—Yes; the revenue of the North British Company per railway mile is 1,058 *l.* for the half year, and the Glasgow and South Western Company is 1,254 *l.* per railway mile. Then upon the North British line, the cost of working the traffic is 51 per cent. of the gross receipts, while the cost of working the traffic on the Glasgow and South Western line is 38 per cent.

592. What bearing has that upon the amount of rates and taxes to be paid?—That is a fair illustration of the absurdity of Mr. Dods' valuation, because it increases with the net revenues of the concern. If the North British Company, for instance, next year increased 100,000 *l.* in their net revenue without any extra appliances, the value of the heritages, according to Mr. Dods, would be 100,000 *l.* more from that accidental cause.

593. And they would pay so much for rates and taxes?—Yes; and those are things which have not the slightest bearing upon the heritage.

594. The Glasgow and South Western Company pay 14,000 *l.* for rates and taxes, and the Caledonian Company pay 45,000 *l.*, which gives the proportion of about one-third to the Glasgow and South Western Company, as compared with the Caledonian Company, the capital of the Glasgow and South Western Company, being 7,000,000 *l.* as against 21,000,000 *l.*, which is the same proportion; they are therefore paying about the same proportion of rates and taxes, while you

M.. *J. Walker.*

26 May 1870.

are paying very considerably less than the Caledonian Company are paying, with nearly as large a capital as that of the Caledonian Company?—There might be various causes assigned for that. In the first place, the valuation is not based upon capital.

595. But is not the fact that such an anomaly should occur a proof that there is something very fallacious in the mode of valuing railways?—No; because you are to consider what the subject would let for, and if any one came in who said that he would give 400,000 *l.* a year more for the Caledonian line than for the North British line, it would not be unfair.

596. You leased the Peebles line, promising to pay the Peebles Company 6 per cent., and to give them certain advantages; do you suppose that anybody would give you 6 per cent. for the North British line?—Certainly not; I do not suppose that anybody would give us half of it, or anything like it; in fact it is impossible to contemplate it for a moment.

597. Then how do you aver that you can prove what is the real value of the line by any valuation based upon what it would let for?—We say that it is impossible to state what the line would let for, because no tenant would take it.

598. You have just said that the mode of valuation is based upon what the line would for?—Yes.

599. One part of your system is a line w you have leased at 6 per cent., and you tell Committee that you do not believe that whole line could be leased for anything like sum?—The valuation of the Peebles Railw not in the North British valuation at all, the a separate valuation for it; and one cause rela to the Peebles Railway is that it was constru very cheaply, namely, at 10,000 *l.* a mile; North British Railway, taken as a whole, have cost somewhere about 30,000 *l.* a mile.

600. Lord *Garlies.*] I think you have st that railways pay one-tenth of the whole rates in Scotland?—Yes; excepting some ni ten parishes.

601. Excepting those parishes, what is proportionate value of the whole of the rail property in Scotland, and of the remainde the property?—That involves going into burghs, and I have not prepared that statem

602–7. I wish you to except the nine or burghs which you have excepted in one cal tion, and to take the counties?—In the cou the fact is, that the valuation of the railwa one-tenth of the gross valuation of the cou in Scotland, and the railways occupy thousandth part of the acreage.

Monday, 30th May 1870.

MEMBERS PRESENT:

The Lord Advocate.
Colonel Barttelot.
Marquis of Bowmont.
Sir Hervey Bruce.
Sir Edward Colebrooke.
Mr. Dalglish.
Mr. Crum-Ewing.
Mr. Orr Ewing.
Mr. Finnie.
Lord Garlies.
Mr. Grieve.
Mr. John Hamilton
Mr. Holms.
Mr. M'Lagan.
Mr. Matheson.
Mr. Miller.
Sir Graham Montgomery.

RIGHT HONOURABLE THE LORD ADVOCATE, IN THE CHAIR.

Mr. JOHN WALKER, called in; and further Examined.

Mr. *J. Walker.*

30 May 1870.

Witness.] I WILL hand in the statements ch your Lordship desired that I should pre-; I have prepared a return showing the ital, receipts, and revenue of the five principal ways, for the year ending 31st January 1869, ch return shows the net revenue to be 6,517 *l.*; the amount of dividend on un-red stocks, 275,979 *l.*; the amount of rates taxes paid, 82,467 *l.*, and the valuation of the ertakings of those five railways, 1,192,963 *l.* per-centage of the valuation to the gross nue is 28 per cent., and the per-centage of valuation to the net revenue is 55 per cent.; ther words, upwards of one-half of the net ings of a railway company is returned as the ation for assessment. (*The Witness delivered e Return*, vide *Appendix.*) I have also pre-d an abstract of the valuation of lands and tages in the several burghs in Scotland for year 1869-70, and I find, as nearly as may hat the valuation in the burghs excluding ways is 5,500,000 *l.*, and that the valuation of ways in burghs is 162,451 *l.* The per-centage e valuation of the railways to the valuation l other lands and heritages is three per cent., is to say, 1-33rd of the whole property in hs in Scotland. (*The Witness delivered in the er*, vide *Appendix.*) I have also prepared pplementary statement showing the opera-of the assessment under the Poor Law Act 0 of the larger parishes in Scotland, em-ing large towns; I have the total assessment, the proportion paid by the railway com-es for poor rates. I commence with such as Dumfries, Kilmarnock, Kilwinning, ley, Coatbridge, Linlithgow, Kirkintilloch, fermline, Dunkeld, Perth, Dundee, Brechin, ar, Montrose, Dunbar, Melrose, and Inver-, and a few other towns of that character. result is that the railway companies pay fully er cent. of the gross poor rates in 40 of the st towns in Scotland; I am excluding Glas-and Edinburgh, they being metropolitan s. (*The Witness delivered in the Paper*, vide *endix*).

608. Sir *E. Colebrooke.*] You stated in your ious evidence that in the city parish of Glasgow you paid only 400 *l.* a year for poor-rates in 1849–50, and that in the last year you paid 730 *l.*, whereas merchants on their means and substance now pay less?—Yes.

609. Since that means and substance principle has been abolished, has not the principle of classification of subjects been carried out in all those parishes?—No, there is no classification in the city parishes.

610. But is it not so in a great number of other parishes in which railways have an influence?—There are several parishes in which classification is in operation, and I am sorry to say that the parochial boards very generally use it as a means for exacting larger sums from railway companies than they would do under any other system.

611. I have a return of 22 cases since the means and substance principle has been abolished, and in the greater number of instances the railways are placed in an intermediate position between dwelling-houses and lands; in some cases they are rated at one-half, and in other cases at one-third, of what dwelling-houses are rated at; do you think that an unjust principle?—I think that it is.

612. Do you think that it is not fair to adopt, with regard to occupants, the principle of classification?—I do not, and the general feeling is against classification; it is wearing out in Scotland.

613. But you would adopt a classification by which the railways would be put in a class by themselves, and by which one-fourth was taken, although you object to classification except as applied to railways?—One-fourth is what we conceive to be a more equitable valuation.

614. But if the owners of other subjects consider that they ought to be let off, you would object to that being done?—If every other property, and every other subject, were valued on the same commercial principles as are applied to railways we should not object.

615. But you do not think that under the principle of classification as applied to the Poor Law, justice could be done to the railways in the matter?—I do not think that it could.

616. Have you ever complained to the Board

Mr. *J. Walker.*

30 May 1870.

of Supervision of the proposal which has been made in any case in which your railway was interested?—Yes; not very long ago I asked the Board of Supervision with reference to a classification; that was not two months ago. I found that the parochial authorities had arrived at a classification which made the railway company pay double the rate per pound which was paid by house property.

617. In these statements the amount paid by the railway company is less than that paid by house property; will you state a case in which they have paid double?—It is either New or Old Kirkpatrick, I forget which at this particular moment; but there is another case, near Stirling, of the parish of St. Ninian's, in which both the Caledonian Railway Company, and the North British Railway Company, are interested. The Caledonian Company went to the Board of Supervision and stated their objection to the classification, and the classification has not come into force.

618. With regard to the comparison between land and a railway, you stated the other day that no other proprietor is bound to give a statement of his income, with the exception of a railway company; are not the owners of the lands assessed to their full value, and do not they give in returns of their full income?—Of course the rent paid by the tenant is returned for assessment, but I think that the two subjects are not in the slightest degree analogous.

619. But lands in Scotland are assessed for valuation at the rack-rent, are they not?—No; I do not consider that lands in Scotland are valued at the rack-rent. In the great majority of cases the tenant is bound to uphold all the buildings, and to keep all the fences and roads in thoroughly good order and repair, and at the end of his lease to leave them in the same condition, and also to insure the buildings against fire. Now, even taking the principle applied to railway companies, that burthen, whatever it is worth, would be added to the rent of the subject.

620. But practically in the case of railway companies, are not those deductions made in respect of those burthens?—The railway companies get allowances from parishes by constant fighting with them, but it is a very great annoyance both to the railway companies and to the parishes.

621. Are you certain that the assessors do not add to the amount which the tenant pays, the sum which would be necessary to arrive at the full rack rent?—I am pretty certain of it; I know that in certain cases an addition is made to the rent where there is drainage, but that is of course quite proper.

622. I am speaking of actual repairs and rates; that amount is not added?—I think not.

623. Will you take the case of a proprietor who lays out any considerable sum, say 1,000 *l.* or 2,000 *l.* upon a farm, and who gets a higher rent for it; what distinction do you make between that case and the case of a railway company who make a similar outlay upon their land, receiving the rent?—In the one subject there is in comparison no risk whatever, and in the other case there is an immense risk. The rateable value of the one subject can be very easily ascertained, but the rateable value of the other is very difficult to be ascertained.

624. Do you see any reason why there should be a distinction in their being assessed upon the actual letting value of the subject?—I think th the actual letting value of the subject would be very fair way in which to do it.

625. Do you think that that is not applied the case of a railway?—I think not.

626. Is not the principle, what it would let f applied?—I think not.

627. You gave some particulars with regard the cases of banks, and some other establi ments, and you stated that if they were assess upon the same principle as railways, they wou be assessed at a sum not very far below the gr receipts. Will you explain upon what pri ciple that deduction would be made in the ca of the Well Park Brewery?—The case of t Well Park Brewery I put in this way, that aft providing for every contingency (because t accounts of that brewery which I have ex mined show that every contingency was provide for, even repairs, and taxes, and all other charges the net profit of the concern as a going brewe was 60,000 *l.* a year, and if the Caledonian Ra way Company's valuation is fixed at upwards 60 per cent. without a great many of those d ductions, I do not see any reason why the W Park Brewery should not also be fixed at fully per cent. of its net revenue, and that would give annual rent of, 37,650 *l.* against an annual val appearing in the valuation roll of 1,145 *l.*

628. Then you merely put a per-centage up it?—Yes.

629. You do not go into any calculation of interest upon their floating capital as is appl in the case of a railway?—I have also looked i that point, and I find that in these commer undertakings, there is a system of writing off much to depreciation and otherwise, so that it very difficult to say what amount of capital employed. In some cases the buildings nearly all paid for.

630. In the case of a bank, if you made a duction from the gross receipts of the inter and other charges which have been allowed in case of railways, would it not bring out a v different result from what you gave in your e dence the other day?—I do not think tha would. Take the case of the National B which I gave before, the banks do not state t gross receipts; but taking the net revenue that bank after deducting their charges and ev contingency, they bring out a clear profit 141,494 *l.* Applying the same principles to profit as would be applied to the Caledo Railway Company, the annual value of bank would be about 100,000 *l.*; but in the of the banks I give them 6 per cent. upon t capital, which is a very fair return, and result is that the annual value of that b would be 81,000 *l.*, and the valuation appea upon the valuation roll is 8,400 *l.*

631. But in the case of a railway compa is not 20 per cent. taken upon their floa capital?—If the railway got anything like t there would be no valuation at all.

632. But have they not that amount upon t whole floating capital?—The railway compa have it, not upon their whole floating capital, upon 75 per cent. of what is invested in plant. the case of the bank, I have allowed 6 per on the total capital called up from the sh holders, namely, one million.

633. The railway is not assessed on more the charge of its fixed capital, is it; is not a deduction allowed for all the floating cap

l is not the actual income upon which the es and taxes are levied the income upon the ed capital of the railway, as is the case in all er lands and heritages, assessed for the same poses?—If a landed proprietor, for instance, ests 100,000 *l.* in land, he expects to get 4 *l.* cent. for his money. In the case of the tch railway companies, taking the Caledonian lway Company for instance, that company e invested 22 millions of money, and they y get 4·81 per cent. for all the risk of trade, everything.

34. Does not a landlord run some risk when lays out money in improvement?—I do not ık that the risk is to be compared to that of a way company.

35. Therefore the difference would be be- en four and three per cent., and not between r and one per cent., as is proposed in this Bill? think that there should be even a greater erence than that.

36. Mr. *J. Hamilton.*] In the comparison ch you made between your railway company a merchant in Glasgow, in 1849-50, he was, ıppose, assessed on his total income?—Yes.

37. From what was his income derived?— m the premises which he occupied in Glasgow.

38. He carried on some business there?—Yes.

39. What was that business?—It was a ker's and merchant's business. I applied to parochial board for authority to examine their ks, but they declined to allow me to see them n they understood my purpose. The poor s paid by a merchant in the five years ending 1, in the Barony parishes of Glasgow, were ollows: In 1847 he paid for poor rates 9 *s.* 7 *d.* he pound on his rental. In 1848 he paid . 2 *d.*; that is to say, that the assessment on means and substance principle yielded 2 *d.* per pound on the rental of the premises ch he occupied. In 1849 it was 15 *s.* 5 *d.*; 1850 it was 13 *s.* 5 *d.*; and in 1851 it was . 5 *d.*

40. Where did he derive his income from; t countries did he do business with?—I pre- e that that is immaterial.

41. Where were his correspondents?—I can- say.

42. He might have made money in India and na and other parts of the world; can you pare his case with that of a railway com- y?—A railway company also makes money sending goods to London and to the Con- nt; it is the same thing.

43. They make money on their heritage?— y make money on their moveable property in r business as carriers.

44. They make profit along the line of rail- ?—Yes.

45. Is that analogous to the case of a merchant ing with a foreign country?—I do not know there is a very great distinction to be drawn; railway company extend their operations; y constantly send goods to America and to ia.

46. Do you prefer to the present system the n of the honourable Member for Glasgow, se plan is that you should be rated on the in- st of the capital expended upon your rail- y?—No, I believe that that would be impos- e.

47. And you would prefer the principle of ng rated on the amount at which your railway ld let?—I think that that would be the prin- .93. ciple on which they should proceed; they must take the rateable value of the subject.

648. Would you object to the Peebles line, for instance, being valued at the amount at which it is let?—In the case of the Peebles railway, and with all railways, it is not a lease in the ordinary sense of the word. I may just as well call in at one of the banks in St. Andrew's-square, and say, "I will take over your business at the rent appearing on the valuation roll;" provided the good-will of the business, and other things go with it. And I may go into a merchant's office, and say, "I find your valuation as 100 *l.*, and I will take your business over at that rent;" but the merchant says: "I am making 10,000 *l.*, and I will not hand over my business to you for 100 *l.*"

649. Does not the merchant invest capital?—Yes.

650. Is the interest deducted?—Yes.

651. What deduction is made in your case?—Twenty-five per cent.

652. If 25 per cent. were deducted from a merchant, would he have anything for valuation?—Yes.

653. Do you know the principle on which mines are rated?—No, but a mine is a casual subject.

654. You have given in a list of the parishes in which you think that the present system works very unfavourably to railways; what are the heritages of the railways in those parishes?—They are stations, and the line of railway, and in some cases there are workshops, and depôts, and so on.

655. Then it is quite possible that the railway buildings in some of these parishes may be larger than all the other buildings in the parish put together?—I do not think that there is any case where that is so.

656. Do they bear a large proportion?—I do not think so.

657. Do you know the Motherwell junction?—Yes, I have been there.

658. You know the engine sheds there?—Yes.

659. And you know the rows of railway workmen's houses there, which have been built by the railway company?—Yes; they are exempted, I think, from the railway valuation; and I think that they should not be included in it; so far as regards the workmen's houses I am not in a position to say whether they are included in the valuation or not.

660. Then your return is not of much value?—I do not think that that circumstance can be of much importance.

661. Supposing that there are several streets of railway workmen's houses, do you think that that circumstance is of no consequence?—In general they are not a part of the valuation of the railway, according to a decision of the court.

662. Are they not included in the railway assessor's valuation?—No.

663. You state that as a positive fact?—Yes, I understand so.

664. If that statement is incorrect, your return is not worth much, is it?—If it is not so the valuation of some workmen's houses cannot make much difference.

665. You think that several streets of workmen's houses do not make much difference?—If there are several streets of workmen's houses outside the line of railway, it is quite clear that they should be returned separately, and should not be included in the railway valuation.

Mr *J. Walker.*

30 May 1870.

666. But if they are included your return is so far valueless?—If they are included, of course, it represents something more than the valuation or the railway undertaking.

667. And, therefore, the railway in that case would be unfairly rated?—I really cannot say that until I know the extent of those houses; I gave in the return as a return in which the railway companies paid very large sums in various parishes, and I understand that it is on the undertaking of the line of railway.

668. You have given in a return of the valuation of lands and heritages in several counties; do the area of the counties in the abstract put in by you include the area of the burghs?—No.

669. Do you consider that the area of Lanarkshire without the burghs is 631,000 acres?—That is taken from "Oliver and Boyd," which is generally considered to be very authentic information.

670. Does "Oliver and Boyd" exclude the burghs?—Yes; the valuation in "Oliver and Boyd" is the county valuation, and the acreage is based on that.

671. As treasurer, I suppose that you know all the details with respect to your assessment?—Yes.

672. About two years ago, you got half the maintenance of way allowed you?—Yes.

673. Have the parishes allowed you less since half the maintenance of way was given?—It is very much about the same.

674. In fact you got half the maintenance of way in addition to what you got before that Act was passed?—No; an allowance was made by the railway assessor, and we had disputes with the assessor almost every year as to it, and it was ultimately resolved in 1867 that in order to do away with that state of things a fixed sum should be given us of one half of the maintenance; it was merely bringing the former indefinite allowance to something distinct and settled.

675. But the parishes gave you a certain percentage before half the maintenance of way was given; what was it?—About 35 per cent.

676. What do they now give you?—Very much the same.

677. Is not that an addition to half the maintenance of way?—It would have been an addition to half the maintenance of way if the railway assessor had not previously made us an allowance on the gross traffic for watching and keeping the line to the guage, and to the level; but the Act of 1867 having passed, he discontinued that allowance.

678. Are you not in the habit of disputing the amount of rates in every country parish?—As a general rule we dispute all the rates, because we think them excessive, but as to litigation, in each parish we should not think of it.

679. But you threaten the parishes with litigation; you refuse to pay?—We certainly refuse to pay when we consider the assessment excessive.

680. I believe that you have already said that you think it unfair that the house property belonging to a railway company should be included in a railway valuation?—I think so, but it does not make the slightest difference to the railway company; if the house property is included in the railway valuation the rents of that property are also included in the railway valuation, so that it is not of the slightest importance to the railway companies; I myself made a suggestion some few years ago that all property rented by the railway companies should be assessed by separate assessors.

681. What deduction do you get?—Thirty-five per cent.

682. What is the usual deduction on house property?—Twenty per cent.

683. Therefore does not the house property belonging to railway companies get 15 per cent. more deduction than other house property?—Yes; but the parish get the advantage of that, you get five per cent. for the ground, and for all the erections upon it.

684. Are not many houses rated at five per cent.?—Many of them are not rated at two per cent., and some at not even at one per cent.

685. *Chairman.*] That is upon the outlay?—Yes.

686. Mr. *J. Hamilton.*] Is that the case with a new house?—All the mansions throughout the country are in that position.

687. Put aside mansions, and take ordinary houses?—There are plenty of commercial subjects upon which very large sums are spent in the building, and in the fixed machinery, and in the acquisition of ground; and, in many cases, it is not one per cent. upon the cost.

688. Will you give the Committee an instance?—I should say two per cent. in many cases.

689. Will you give us an instance?—There is the case of a mill in Dumbartonshire.

690. The two per cent. is upon the cost?—Yes, the cost of the land, and of the building and of the fixed machinery, and so on.

691. Does the railway valuation include the workmen's houses at Cowlairs?—I really do not know; as I have before stated, if they are the railway companies, I have not the slightest objection to their being excluded; it does not make any difference to the railway company, because if you include the houses you must also include the rents.

692. Mr. *Orr Ewing.*] Do you wish the Committee to understand from the tenor of your evidence that you, on behalf of the railway companies of Scotland, are of opinion that the present mode of assessment upon lands and heritages should be changed into one according to means and substance?—No, I do not recommend that at all; but I say that, so long as the means and substance principle is continued to us, it should be extended to others. I do not, however, by any means recommend it; on the contrary I think that it was very wise to abolish it.

693. You consider that under the present system the railway companies are not dealt fairly with; but you have no wish to change the present mode of assessment?—We have no wish to change the machinery of the present mode; it is the results of which we complain, we being practically brought into the position that one-half of our nett profit is taken as the heritable value of the subject.

694. You give as an instance of the hardship manner in which you are dealt with the fact, that in 1849–50 you had to pay 400 *l.* upon your property in the City parish of Glasgow, and that you are now charged 730 *l.*?—Yes.

695. Was 1849–50 the last year in which the assessment was made upon means and substance?—1849–50 was the last year in which the means and substance principle was in operation in Glasgow. The change of the means and substance principle in the case of Glasgow, was sanctioned by the Board of Supervision on the 4th April 1850.

696. Y

696. You have stated that no additional out- has been incurred to any extent on your pro- ty in the City parish?—Nothing to justify the nge which has been made.

697. Is it not the fact that since that period have had three additional railways made into sgow, the terminus of which in Glasgow is ir station?—Since 1849 additional railways e been brought into Glasgow.

698. Is it not the case that three railways have n made into Glasgow since the year which have quoted?—Yes; the Helensburgh, the lngarie, and the Blane Valley lines.

699. Has not the Kirkintilloch line been made e that time?—I think that the Kirkintilloch was opened before that period.

700. Has not the traffic enormously increased consequence of the opening of those three rail- ys?—Yes, it has very much increased.

701. Can you state the extent?—I have no a of it.

702. Can you state the number of passengers n your system?—It has very much increased.

703. Can you make out a Table to show us quantity of goods, and the number of passen- s which came into that station in the year 9-50, in comparison with the year 1869-70?— ch a statement I dare say could be made out.

704. Have you not a note of all the passengers o travel upon your line every year?—Yes; but railway companies destroy their books after a tain number of years; the invoices of all these ngs are not kept.

705. Do you not keep a copy of your yearly ance-sheet?—Yes; but if it is a question of yearly balance-sheet, it merely shows the re- t as applied to the whole.

706. Do you not keep a note of the number of sengers who come into your station?—I am able to say whether such a return could be ained or not, looking so far back as 1849-50, I have no doubt that the return could be ained for the last two or three years, if it is hed.

707. Will you oblige us with that return?— tainly.

708. You thoroughly understand that what equired is the number of passengers and the nage of goods which came into the railway ion in Glasgow, which is in the City of Glas- v parish?—I shall endeavour to make such a urn.

709. As the year 1870 has not very far advanced u probably might make out the return for the r 1868-69?—I will endeavour to do so.

710. Are you aware that the expense of porting the poor in Scotland has greatly in- ased between the years 1849 and 1870?— s, it increases nearly every year.

711. From the year 1845, is not the increase leefold?—It is considerable.

712. In 1846 the cost of the support of the r was, in round figures, 295,000 *l.*, in 1869 it 938,000 *l.*, which is more than three times the unt?—I dare say that your figures are correct.

713. Taking these two facts into considera- n, namely, the enormous increase of your ffic into that station and the great increase in cost of supporting the poor in Scotland, is it e wondered at that your assessment should raised from 400 *l.* to 730 *l.*?—Yes, I think t it is. The valuation of all other property Scotland has very much increased up to the sent time.

.93.

714. *Chairman.*] I understand you to state that while you have paid 700 *l.*, instead of 400 *l.*, other people have paid only one-fifth?—Yes; if the means and substance principle had been continued in Glasgow, I do not suppose that we should have paid above 300 *l.* I am merely drawing an inference from the relief which others have obtained.

715. Mr. *Orr Ewing.*] There is another parish in Glasgow to which you pay poor rates, namely, the Barony parish?—Yes.

716. What rates did you pay in 1849-50 there?—I have not looked into that point, because there is a very small portion of our undertaking in the Barony parish, and I thought that the best illustration was the City parish, where there was a large valuation.

717. Do you not think that it would have been rather fairer to yourself to have seen whether there was not some other cause for the increased rate which you were paying in the City parish, by looking into the Barony parish in order to see whether there was any change in the system, and so as to ascertain whether you had not made an increase there also?—But there has been a change in the Barony parish likewise; the means and substance principle was in existence in the Barony parish, and it is now abolished. On the 3rd June 1852 the Board of Supervision sanctioned the change in the Barony parish of Glasgow.

718. Can you state to the Committee what you paid in the Barony parish in 1849-50, and what you pay at present?—Certainly.

719. I understood you to state that a merchant in Glasgow now pays only one-fifth of the amount which he paid in 1849?—Yes.

720. Do you think that that proportion is general, or is it only a particular case which you know of?—It was, I should suppose, a fair average case.

721. Have you had any other cases laid before?—I have since had several cases, some of which even go a great deal further than that. I have the case of a gentleman who in 1849 paid 50 *l.* or 60 *l.* for poor rates, and in the first year after the change he paid 7 *l.*

722. What is the nature of the business which these gentlemen carry on?—One of them is a cotton broker.

723. He has no works?—No; that is, I admit, an exceptional case.

724. He merely pays upon his house?—Yes; I do not put that case forward as a fair illustration of the system.

725. But I understand from your evidence that you have no wish to go back to the means and substance principle?—Certainly not. I think that it would be a very bad thing to go back to the means and substance principle.

726. And you do not doubt that houses pay fully, according to the present system?—The houses pay according to the rent which they can command. In some cases they pay two, three, four, five, six, seven, and even 10 per cent. of their cost; but in many cases (take Glasgow), in many fine squares in Glasgow, I know of property which cost 7,000 *l.* or 8,000 *l.*, and which is only rated at 200 *l.*

727. But a subject does not always bring a good interest upon its cost?—That is precisely what I say.

728. Your stations are valued upon the estimated cost, and then you pay five per cent. upon that?—Yes.

Mr. *J. Walker.*

30 May 1870.

729. Sir *E. Colebrooke.*] Does not the estimated cost include the cost at which the land has been purchased?—Yes; it is five per cent. upon the cost of the land, including all the erections on it.

730. Mr. *Orr Ewing.* Do you know the system upon which public works in Glasgow are valued?—No.

731. Is it not upon the very same principle as that upon which your stations are valued?—It may be on the same principle, so far as regards the buildings; but that is not an objection which is offered by the railway companies; no alteration is proposed with reference to the valuation of buildings.

732. The public works are valued according to the area and the cost of the buildings, and the value of the land, the same as in the case of your stations, but they are charged 7½ per cent.?—I believe that the assessor in Glasgow does so with regard to some public works; I do not know whether he does so with respect to the whole.

733. In all mill property, and print-works, and all works of that sort, that is the principle on which he goes?—It is quite possible.

734. Do you think that railways are very hardly dealt with under these circumstances, when they only pay five per cent.?—We do not say that we are hardly dealt with; in respect of that matter, there is no proposal in the Bill which will affect it in the slightest degree.

735. Do you not think that public works are hardly dealt with when they are charged 7½ per cent. instead of five per cent.?—I should think so if the 7½ per cent. was to be mixed up with 55 per cent. of their fixed revenue.

736. How would railway companies like it if they were charged upon the cost of the construction of their works?—If it came to that, the Valuation Act would immediately point to this, that all subjects should be valued at a certain per-centage of their cost, irrespective of the return which they yielded; now the law is that you shall ascertain what a subject will let for one year with another.

737. And that is the way in which railway property is dealt with, and not that a railway company are assessed upon means and substance, but that their income is taken as a mode of ascertaining what the value is?—Yes; by that process the assessor leads up to a valuation and it is our complaint that the valuation is arrived at in that way.

738. You have handed in a table illustrating the hard manner in which you are rated in small parishes in Scotland. Is it not the interest of railway companies that they should pay this high proportion in country parishes rather than in town parishes?—In some country parishes the rates are small, and in others again they are high.

739. Therefore it is the interest of the railway companies that they should pay in the country parishes rather than in the towns?—I do not know that it is the interest of the companies, but we have not any fault to find with that system.

740. I suppose that it is the interest of railway companies to pay as little as possible?—Yes; that is the interest of everybody.

741. And if they pay less in the country parishes, is it not to their interest that they should be so assessed in the country parishes?—Of course that follows if the rate per pound is less in the country parishes than in the burghal parishes; in some cases it is less, and in others it higher.

742. The objection is not from a defect of th system, but from the amount in *cumulo* bein distributed amongst the various parishes?—Th railway companies do not object to the distr bution, but they object to such a large *cumu* valuation.

743. You are in favour of the present syster and the large amount which you pay in count parishes results from a system which you prefe and not from any defect of the law, which yc would like to see altered?—Yes, because I a convinced that no other system is practicable.

744. And on the whole it is favourable to th railway companies?—Yes, if you start with fair *cumulo* valuation.

745. You have handed in tables upon whic the assessor founds the amount of the value railways in Scotland on which they have to b rated; you make a deduction of the working ex penses and of the plant; what do you mean b plant in a railway?—There is no deduction that statement for plant.

746. Then it is in another statement; wh does plant mean in a railway?—Plant means en gines, carriages, wagons, tools, and other mov able property.

747. And stores?—Yes; stores for carryin on the tenant's business.

748. What is the plant of a print work; is not all the machinery which is not fixed?—Ye

749. All the stocks of goods at home a abroad, and all the dye stuffs, and all the floati capital which they may have; do you allow fi per cent. upon that?—Yes; I make it up in ve much the same manner as in the case of a ra way. [*The Witness was directed to withdra after a short time the Witness was again cal in.*]

750–59. Mr. *Orr Ewing.*] As your eviden with regard to the mill in Dumbartonshire is to expunged from the proceedings of the Committe I will not pursue the subject further; you ga us some conclusions to which you came as to t Well Park Brewery?—Yes.

760. As that case has been before the cou of law in Scotland, will you hand in to the Co mittee a paper respecting it, and give the data your calculations?—I will do so with gre pleasure.

761. As to the National Bank of Scotla what is the element of a bank which correspon with the plant of a railway?—It is a business which they deal in discounts.

762. What is the nature of the property h by a bank which agrees with the plant of railway; is it not its floating capital?—Th of course have a floating capital invested in certain amount of Government securities wh they must keep up, and a certain amount bullion; and they purchase offices and furn them, and they employ clerks, and bank agen in very much the same way as a railway compa proceeds.

763. If you apply the same principles to bank as you apply to the floating capital o railway, namely, 5 per cent. for capital, a 12 per cent. for tenant's profit, I am afraid t the bank would not show a very high valuat on the parish rolls?—I think that they sho do so.

764. Do you think that they make more th 5 per cent. upon their capital, and 12½ per ce

tenant's profit?—We do not make such a profit that; the whole capital in Scotland, taking e railways, yields 4 per cent., while taking the hole of the banks, they yield 12 per cent.

765. Is it not the fact, that the cases are not all analogous?—I admit that the business is t the same.

766. The business of a bank does not depend on the house in which it is carried on?—Neither es the business of a railway company.

767. Does not the business of a railway com- ny depend upon the line?— It does.

768. Mr. *Matheson.*] When the principle of sessment by means and substance was in opera- n, do you think that the railway companies d cause to complain?—They had no cause to mplain while that principle was in operation.

769. But when the law was changed in 1861, regards ordinary property, the railway com- nies had good ground to complain that the stem of means and substance was practically ntinued against them?—Yes.

770. Would not that complaint be in some spects remedied by the present Bill?—I think ; I think that the present Bill admits of a fair d equitable adjustment of the valuation of a ilway, as compared with other lands and heri- ges.

771. Are there not precedents for the sixth use of this Bill in the several Acts of Parlia- ent which have been passed, having reference Scotland?—Yes, there are precedents for it the General Police and Improvement Act of 62, the Public Health Act of 1867, the Glas- w Parks Act of 1859, the Aberdeen Police d Water Act of 1862, the Greenock Police ct of 1865, the Glasgow Police Act of 1866, e Glasgow Improvement Act of 1866, the reenock Water Act of 1866, the Edinburgh nprovement Act of 1867, the Kirkcaldy and ysart Water Act of 1867, the Glasgow Court ouses Act of 1868, and the Glasgow Houses Refuge Act of 1870. With reference to the lasgow Court Houses Act, the limitation of e-fourth in the case of the line of railway tends to the Lower Ward of Lanarkshire, so at to that extent the limitation of one-fourth in unty rates has been recognised. That Act was omoted by the Commissioners of Supply for e county of Lanark. The first Act of 1836 ntained no limitation, and the subsequent Act ntained no limitation; but in 1868 the Act hich was then passed, prescribed that the lines railway, and the towing-paths of canals, and e pipes of the gas and water companies, should ly be liable to be rated at one-fourth of the luation.

772. In the case of railways, do they derive an ual benefit from the assessments which other roperty derives; for example, in the case of or-rates?—I do not think that they do; in the se of poor-rates we pay a very large proportion the assessment, and I should say that we con- ibute very inappreciably to the pauperism of e country.

773. Is the same the fact in the case of roads? -In the case of roads, I think that railways ve a very strong ground; the road is a com- etitor with the railway, and it is a very serious x on the company.

774. Do not railways very much relieve roads the district through which they pass?—Yes.

775. They relieve the traffic of the roads, and is much easier to keep them in repair where a railway passes, than where a railway does not pass?—Of course if it were not for the railways there would be an immense amount of additional cartage; the farmers would have to go a long way in carts with their grain to the market town, and in the same way with other agricultural produce.

776. Can you state the number of men employed by the North British Railway Company, and by the Glasgow and Edinburgh Railway Company, and the amount of rates paid by them? —The number of men employed by the North British Company throughout their entire system is about 9,000, and there are properties which I know where there are 2,000 men employed, and where the valuation is 3,000 *l.* In large manufactories where they employ a great number of men, the valuation bears a very small proportion to the number of persons employed, as compared with the railway valuation, so that on the ground of pauperism, I think that the railway companies contribute but very slightly to the pauperism of the country. With regard to the police and county assessments, the railway company watch their line themselves; they have a regular system of police and lighting, and they look after the property; and so careful are they with regard to watching the property, that men are sent along the line from one end of it to the other every Sunday.

777. What is the average return of the ordinary share capital in Scotch railways? — The average per-centage paid by the Scotch railway companies on their ordinary stock is 2½ per cent.

778. At what per-centage are they valued?— We are valued at about three times more than that.

779. What do the Caledonian Company's rates amount to on each first and second class passenger?—I think that the amount of rates and taxes paid by the Caledonian Company for last half year, was in the proportion of 6½ *d.* for each first and second class passenger who travelled by the line.

780. Do you happen to know what assessment the Caledonian Company paid on the church at Carnwath?—Yes; a new church was found to be necessary in that parish, and the Caledonian Company were assessed for it, and they would have had to pay about 2,400 *l.*, but the heritors were so satisfied of the gross injustice of the railway company's paying so high a sum, that they reduced it by 600 *l.*, and the company paid 1,800 *l.*; the number of sittings given to that company is about 400, and half-a-dozen of their servants attend the church.

781. What did the church cost?—£. 5,000. There is a much stronger instance than that in the case of Renfrew, where the Caledonian Company paid an assessment for a church exceeding the agricultural value of the ground occupied by the railway.

782. And they had no station?—No, and they had not a building in the parish.

783. Shares or debentures are considered moveable property, are they not?—Yes.

784. But in the case of a railway they are treated as if they were lands and heritages?— The property of a railway company in the shape of shares and debentures is declared to be moveable property, while the railway itself is treated as an heritable subject.

785. In passing through the country parishes, does not a railway reduce the burthens which are paid by the other parties who are assessed, namely,

Mr. *J. Walker.*

30 May 1870.

namely, landlords and tenants, by the improvements which the railway company introduce?—Yes; that remark applies to all parishes. I have this morning given in a list of 40 large towns where the railway companies pay 10 per cent. of the total poor-rates.

786. In 1864 an Act was passed authorising proprietors to burthen their estates for the construction of railways?—Yes, in 1864 an Act of Parliament was passed which recognised the great importance of a railway for the benefit of the public; so much so that landed proprietors were authorised to burthen their estates with the view of getting the construction of a railway through the district; and we think that as a railway is therefore a great public convenience, at any rate the valuation of it should not be so oppressive as it is.

787. This subject was introduced at almost all the county meetings in Scotland, was it not?—Yes; it was very fully discussed at the county meetings; I have obtained reports of the different county meetings, and I may state generally that while the feeling is in favour of railway companies being put on an equitable basis, there are certain counties which are rather hostile to the Bill; others, again, are so far favourable. For instance, in the counties of Inverness and Elgin the Commissioners of Supply resolved that if the one-fourth proposed in the sixth clause of the Bill were altered to one-half, they would be quite in favour of the Bill; Aberdeen and other counties were perfectly favourable to Clause 2, and to Clause 6 being deleted. In the county of Dumbarton the feeling is very much in favour of the railway companies also; they resolved to petition against the Bill, but with an expression of opinion that railways, canals, and other public works proposed to be dealt with by the Bill were over-valued, and that after making a deduction of all proper charges and expenses in estimating their annual value, the amount so obtained should be placed on the valuation roll for assessment. In the county of Kircudbright a very strong feeling was also expressed in favour of railways being equitably dealt with, and one of the Commissioners of Supply proposed that railways should be assessed on one-half of the valuation in place of one-fourth.

788. After deducting the whole of the maintenance?—Yes; I also find that a good deal of misunderstanding prevails with regard to the way in which railways are valued. For instance, in the county of Forfar, in moving a petition against this Bill, the mover said that he thought that it was very unfair of the railway companies to agitate to have their valuation put upon one-fourth of the agricultural value of the land. Now that certainly is a proposal which would go a great deal further than what is proposed in the Bill; they are quite mistaken as to the way in which it is done. Now, in the county of Roxburgh, where there is a very extensive system of railways, they resolved after consideration that they should take no action in the matter; they were very indifferent to it. I believe that the feeling is that railways are over assessed. I may also state that at the meeting of the Town Council of Dunfermline, the magistrates unanimously resolved to support this Bill; but on the following day, one of the town councillors was present at a meeting of the parochial board, and they were just as dead against it. I suppose that interest came into operation. But there is a very strong feeling throughout Scotland that railways a over-valued and over-assessed.

789. Lord *Garlies.*] Is not great advanta taken by proprietors of the Act of 1864?—N in Scotland, but it has been done in England. know of one case in Scotland where a propriet recently gave his land without any compensatio

790. Mr. *Finnie.*] With regard to the valu tion of land which you have given in, there is o very important district omitted; there is one di trict in Ayrshire, for instance, namely, Dalr through which the Glasgow and South Weste Railway passes, which is entirely omitted; wh is the assessment in that parish?—I can tell yo The poor rates paid by the Glasgow and Sout Western Company in the parish of Dalry amou to 218 *l.* 14 *s.* 2 *d.*

791. Have you any idea how much reven the railway company receive out of that pari alone?—I have no idea.

792. Are you aware that they have near 200,000 *l.* of revenue out of that parish?—I shou be disposed to question that statement becau the total receipts of the Glasgow and Sout Western Company are 610,000 *l.*, and I shou scarcely fancy that the district of Dalry wou contribute one-third of the whole of their gro revenue.

793. Have you any idea what the ironwor there, which are the largest in Scotland, pay the railway company?—I have no idea what the pay in carriage dues to the Glasgow and Sou Western Company; but I can scarcely belie that in the district of Dalry the amount of carria dues would be equal to one-third of the whol The gross revenue is 610,000 *l.*

794. £.218 would represent a very gre assessment?—I should think so; it is about per cent. of the whole.

795. If it was not for the railway coming ther the population would not be so vastly increase —I have no doubt that the population would n have increased in the same rate except for rai ways coming there; and certainly property wou not have increased in the same rate. I thin that railways have done more to develope t prosperity of the country than any other unde taking, and they have immensely increased t value of the property of the country.

796. There may be many other important di tricts of Scotland besides Dalry which a omitted; you have only, I suppose, put in plac which suited the railway company?—No, I p in forty of the large towns in Scotland, cor mencing with Dumfries, and ending with I verness, and the average is, that railway com panies pay 10 per cent. of the poor-rates. Befo the railway companies pay a dividend to the ordinary shareholders, 20 per cent of their ne revenue is spent in rates and taxes; that is in cluding county rates, parochial rates, and burgh rates.

797. If property is increased in value by rai ways, it pays a higher rate, does it not?—If pr perty is increased in value, and if the amount r quired for the poor is the same, of course the ra per pound must be lowered.

798. Mr. *Miller.*] You gave us a kind of hi tory of the assessment on railways, I suppos from the beginning, at least previous to 1845 —Prior to 1845 there were very few railways operation in Scotland.

799. What position in railway managemer did you hold previous to 1845?—I have bee f

r 17 years in the railway service, and, of course, was not in 1845 in the service of any railway mpany.

800. How did you form an opinion as to the gotiation between railway companies, in those ys, and the parochial boards?—What I stated as that prior to 1845, in counties, the general inciple of assessment was on real rent with ference to prisons. That, with reference to or rates, in a great number of the rural pa- hes the valued rent was acted upon, and that th reference to burghal parishes the means d substance principle was generally adopted. y information is not derived from a personal owledge of the business, but the reports of the oard of Supervision give full information upon e subject.

801. But the reports of the Board of Super- sion do not state that the parties went on in a endly way?—Of course I am speaking only th reference to a subsequent period to 1845, mely, between 1845 and the date of the Valu- on Act of 1854.

802. Previous to 1845, as I understand you e valuation was the old valuation?—Yes, nerally speaking in rural parishes. Between 39 and 1845 in counties, there was the real nt for the prisons, but the rogue money con- ued to be levied on the valued amount. As the poor rates previously to 1845 in country rishes, the valued rent was pretty generally opted, and in a great number of parishes the sessment was voluntary.

803. Do you know that before 1845, the paro- ial boards in country parishes took very much hat the railway companies would give them?— eviously to 1845 there were very few lines in eration, except the Dundee and Arbroath, and o or three others.

804. Was not the Glasgow and Ayr line in istence then?—I am not quite sure; there re then existing the Edinburgh and Glasgow, d the Dundee and Arbroath lines; I should ink that the mileage of railways opened then ould not be above one-tenth of what it is now.

805. But there were a considerable number of ilways at that time?—Yes.

806. And heavy lines?—The traffic upon them as very light.

807. But the lines were very expensive?— es, the Edinburgh and Glasgow line at any rate as so.

808. After 1845, when the Poor Law came to operation, did they carry on the same system ntil 1854, or what was the system which was dopted?—Between 1845 and 1854 (I speak ore with reference to 1853 and 1854, when I ad charge of that particular department myself) e system was to make the best arrangement hich we could with the parishes, and we gene- lly found that they were very much pleased ith the introduction of the railway, it being so nvenient, and having done so much for the nefit of the district, that they were not disposed treat us harshly.

809. Of what line do you speak?—Of the dinburgh, Perth, and Dundee line, which has considerable traffic upon it.

810. Did it then pay any dividend?—No, and e same remark unfortunately applies to the orth British Company; we are not paying y dividend.

811. In 1854 the Government assessor was ap- inted?—Yes.

812. What led to that appointment?—I really do not know. I had only then entered the rail- way service about 18 months, and I was not conversant with what passed.

Mr. *J. Walker.*

30 May 1870.

813. Would you be astonished if you found that it was the helplessness of the parochial boards which cried out for such an arrangement to be made?—I doubt that that would be the case. The Preamble of the Act would be the best evidence of what was considered necessary.

814. Can you state the Preamble of the Act?—The Preamble of the Act is: "Whereas it is expedient that one uniform valuation be established of lands and heritages in Scotland, according to which all public assessments leviable, or that may be levied, according to the real rent of such lands and heritages, may be assessed and collected, and that provision be made for such valuation being annually revised."

815. What does that say about the assessor?—The assessor is appointed under a certain clause of the Act, namely, Clause 20.

815*. Is there any preamble to that clause?—The clause is as follows: "In order to the making up of valuations, and valuation-rolls of lands and heritages in Scotland, belonging to, or leased by railway or canal companies, and forming part of the undertakings of such companies, it shall be lawful for Her Majesty to appoint as occasion requires, a fit and proper person to be assessor of railways and canals for the purposes of this Act;" and the remuneration, and so on, of the assessor, is provided for.

816. Then previously to that time the means and substance principle was the rule of assessment, was it?—Principally so in burghal parishes.

817. But not in country parishes?—Not in country parishes, I think.

818. When the system of means and substance was in use were tenants' profits assessed?—Yes.

819. You know that?—Yes; I know that the profits of a merchant were assessed.

820. But I am talking of railways?—Yes. Railways would be so assessed also, I have no doubt.

821. I think you said that in Fife the assessment was at the rate of 50 *l.* a mile?—Yes.

822. Did that include tenant's profits?—The 50 *l.* a mile was considered as the value of what we were liable to be rated for.

823. Did that include tenant's profits?—Yes.

824. Then was the traffic anything at all upon that line?—Yes, it was considerable; there was a very large local traffic.

825. And yet the tenant's profits and everything only came to 50 *l.* a mile?—Yes.

826. And you thought that the Railway Company were reasonably assessed at 50 *l.*?—In a great many parishes the means and substance principle was immediately abolished after 1845. In 1845 the line was not opened; it was only authorised in that year.

827. After 1845, were the Railway Company assessed by means and substance?—Yes, in one or two parishes, through which they passed.

828. Was that 50 *l.* a mile?—I think so.

829. And that included tenant's profits?—Yes.

830. You stated, I think, to the honourable Member for Glasgow, that while you wished the *cumulo* valuation to be greatly reduced you did not object to spreading the valuation over all the parishes?—I do not object to it.

Mr. *J. Walker.*

30 May 1870.

831. Do you approve of it?—Yes, and I do not think that any other system is practicable.

832. You think that it is not practicable to value the line?—I think not; it has been tried, and has proved a failure.

833. Where was it tried?—It proved a failure in Scotland, apparently; and that was one of the causes which led to the Lands Valuation Act.

834. Where was it tried?—It is in operation in England, and it is not successful.

835. Where was it tried in Scotland?—I understand you to say, from information which I must admit I have not got, that the Lands Valuation Act was applied for in consequence of the unfair rating of the railways, and I presume that that system of valuation was in operation when the complaint was made. I do not myself know.

836. You are complaining of the *cumulo* valuation; cannot the *cumulo* valuation be apportioned to the several parishes, making out that *cumulo* valuation by the value of the works, and rating the works upon the line; as I understand you, you say that it is not practicable to do so, but that it has been tried, and has failed; am I to understand that that is your answer?—As I understand you, the question which you now put, is not with reference to the earnings of the railway company in a particular parish, but assuming that the *cumulo* valuation of the railway is fixed at a certain per-centage of the cost; and your question to me is, whether it is not competent to allocate that among the parishes according to mileage; I say that it would be just as easy to allocate a *cumulo* valuation, ascertained on that basis, as to allocate a *cumulo* valuation ascertained on the present basis.

837. Suppose that you value the railway according to the value of the land and works, in the same way as you value a mill?—Then the Lands Valuation Act says that you are to value the subject at what it is worth; in the case of a railway, if you took any fixed sum of 2 per cent. or 3 per cent. it would certainly be enough.

838. Supposing that you took, as a rule, what is now put upon stations; that I understand has been approved of at all times, namely, 5 per cent?—Yes.

839. As I understood from you, the North British system has cost something like 30,000 *l.* a mile; you excepted, I think, the Peebles line?—Yes; deducting our working stock, I suppose that if I put down in the accounts the expenditure on the line and works, the parliamentary expenses, the interest to shareholders, and a variety of charges, the amount may probably be 16,000,000 *l.*; 5 per cent. upon that would be 800,000 *l.*; the North British Company would be delighted to let their line to-morrow for half of that sum.

840. But you do not think that that would be a proper mode of assessment?—No; a line of railway is of no greater value to the company, whether it is cheaply or expensively constructed; a tunnel or an embankment, or a viaduct does not improve the value of the railway.

841. But still you cannot have the railway without them?—Clearly not, and we cannot let the subject without them.

842. The trade of a manufacturer could not be carried on without his having a house over his head, but yet the house is valued?—No fixed rule is applied to that throughout; some mills are probably valued at 7½ per cent., and others not so high; if you take country houses, and large mansions, it is a complaint which is often made that a mansion is valued at 250 *l.* which probably cost 50,000 *l.*, and the answer is, that nobody will take it at five per cent. upon the cost.

843. Then do you think that two blacks make a white?—No; myanswer is, that you must ascertain what rent a property will command. I put the case of the North British Company, and assuming that their capital in land and works is 16,000,000 *l.*, I say that the North British Company would be delighted to lease their railway to-morrow at one-half of five per cent. upon that sum, and that shows that the principle is inapplicable.

844. You object to the present principle, because it is to a certain extent means and substance?—We object to the mode of ascertainment of the valuation of the railway, because it is practically means and substance.

845. You therefore object to the valuation being upon the cost of the works?—Yes.

846. Then what is to be the value?—We say that looking to the subject as a whole, and taking the commercial elements which enter into the calculations in making this valuation, after it is arrived at, one-fourth would be a fair sum to enter upon the valuation roll. The line of railway occupies a strip of ground, and takes no appreciable extent of land away from the country and the stations being at five per cent., all the substantial interests of the ratepayers are met.

847. That is irrespective of the traffic upon the line?—It is with special reference to the traffic, and the plant employed to earn it; assuming the valuation to be made as it is proposed in the Bill, one-fourth as entered in the valuation roll would be a fair thing for the line of railway.

848. Then, according to your view, the real value of the subject is of no avail at all; I mean the value of the cost of the work?—Not the slightest; I do not see how it can possibly be of any advantage.

849. You mentioned that in Glasgow, on a station in the City Parish, at one period you paid 400 *l.* a year, and at another period 750 *l.*?—Yes.

850. How far up the line does the City Parish extend?—The North British Railway at Glasgow is almost entirely within the City Parish.

851. The Edinburgh and Glasgow line is within the City Parish?—Yes.

852. How far does the City Parish carry you up to Cowlairs?—Yes.

853. I think you said that no great addition had been made to the station room and accommodation upon the line subsequently to 1849-50?—Yes.

854. Has not a very large addition been made at the Cowlairs station?—From time to time there has been a considerable amount of addition to it.

855. Has it not been very large?—I should say that the addition has been probably 10 or 15 per cent.

856. Do you happen to know?—I cannot say I cannot give you the exact addition to it, but I see it from observation; I am passing there, and have been there.

857. Did you see it before that time?—I saw it in 1855 and 1856.

858. Do you know the Parliamentary road?—No, except on a map.

859. Is there a large station there?—There is the Caledonian station there.

860. I

860. Is there not a North British station, or Edinburgh and Glasgow station, whichever u like to call it?—No, it does not appear.
861. Close by the old asylum?—I am looking the Parliamentary road on the map of 1869, d there is no station of the North British ilway there.
862. Is St. Rollox in the City parish?—Yes.
863. Is there not a large station made thereouts?—There is a small brick building for a oking office.
864. Is there no ground occupied by a station re?—Yes, there is a stretch of ground of probly 20 feet wide running along for the length a train.
865. In 1869 the valuation of Queen's-street s how much?—I have not the detail; the ue of the whole of our stations in the City ish is 12,025 *l.*
866. Then that embraces Queen-street and wlairs, and any other station which there may ?—Yes, all our stations in the City parish of asgow.
867. The honourable Member for Dumbarton ed you with regard to the increase of traffic o the Glasgow station?—Yes.
868. Is it not fair to take that into the value on your plan?—We have no objection to t; we say, proceed upon the nett value of undertaking for the time being, provided t it is not in such an outrageous proportion 55 per cent. of our nett revenue.
869. Are you the proprietor of the "Queen's otel" there?—Yes.
870. Does not the rent of it very much depend on the traffic?—I daresay that, to a certain ext, it is an advantage to be near the railway; l, if so, it improves the value of the property.
871. Then if you took the hotel principle you uld value the railways a good deal, according the traffic?—The hotel principle is not to rate on the profit of the tenant, or I suspect that t would be a great deal more than the valuan in the valuation roll.
872. When the proprietor has a power to let hotel, does not he proceed, to a great extent, on the business of the house?—He makes a se; to a certain extent that may influence him; lepends very much upon the situation of it.
873. You have mentioned two or three Acts of rliament, in which one-fourth is taken?—Yes.
874. Do you recollect what agricultural land aken at in those Acts?—In some of them agricultural land is taken at one-fourth, where s purely agricultural land, and where there is farm-house and no erection in connection with but, as I have stated, in the case of the Glasv Court Houses Act, which extends to the er ward of Lanarkshire, and where, therefe, there is a county rate, railways and the towpaths of canals are rated at one-fourth, ereas there is no limitation to land.
875. Supposing that all land was to be rated one-fourth, how would you stand?—We stand he position that in the lower ward of Lanarkre the railways are rated at one-fourth and the d to its full value.
876. Take the General Police Act, the Public alth Act, and so on?—The General Police t only provides for the land used exclusively agricultural purposes; if there was a house on it, it would not be used exclusively for icultural purposes, and, therefore, it would be essed at the full value; I take it to proceed 0.93.

upon the assumption that the property derives no benefit from the provisions of a certain Act.

Mr. *J. Walker.* 30 May 1870.

877. Sir *E. Colebrooke.*] You mean that it does not derive the same benefit?—Yes; it really derives no benefit; and as the line of railway does not conduce to the pauperism of the country or to the county rates, one-fourth would be only fair.
878. Mr. *Miller.*] Can you tell us the several rates at which you have taken up the lines which now form the North British system?—Yes.
879. There are a considerable number?—There are.
880. How do the terms at which you took them stand with the assessed valuation?—We did not exactly rent the property; we fused the two together.
881. You purchased them at an annual rent?—We purchased the railway as a going business.
882. How did they stand?—We leased the Peebles line, and the result is that the amount is about 50 per cent. of the receipts; but the transaction goes a great deal further than a lease in terms of the Lands Valuation Act; it is more a mutual arrangement between two companies, we saying to them, "You will hand over everything to us as a good going business, and we will work your line, and you will get your receipts in very much the same way as before, only it will be more convenient to the public to treat it as one concern."
883. And you are now getting very much more than previously?—They are increasing every year; but many considerations enter into the purchase or the acquisition of railways; I can point out to you railways where we have given them four per cent. on their ordinary stock, and where they scarcely pay their working expenses.
884. What do you mean by the ordinary stock?—The ordinary stock is the postponed stock.
885. That is to say, the original stock?—Yes.
886-7. Do you think that that is a fair way of taking railway stock; how much is the ordinary stock of the North British Railway compared with the whole capital?—Including the Edinburgh and Glasgow, the ordinary stock is 6,600,000 *l.* out of 19,800,000 *l.*
888. Do you think that that is a sufficiently fair way of taking of the stock?—Yes.
889. And you apply a per-centage to that stock?—We, speaking on behalf of the whole Scotch railway companies, say that it is very hard to pay on a valuation three times more than we are actually distributing amongst our ordinary shareholders who have provided the capital, and who have done everything to encourage the prosperity of the country by introducing a railway.
890. Have they not given away their profits to preference shareholders?—They have to a certain extent.
891. With their eyes open?—Certainly with their eyes open, but they have done it in order to improve the value of the general concern.
892. According to their ideas?—According to their ideas and judgment; they want additional plant, and they want to make a line to protect their existing traffic, and they are not able to do it themselves; but as it is intended for the general benefit of the parent system they go into the arrangement.

Mr. *J. Walker.*

30 May 1870.

893. Therefore, the example which you gave of the per-centage upon the ordinary stock, means the per-centage upon the original stock?—Yes; the return was 2½ per cent. to the ordinary stock, and the return of all the railway companies in Scotland, taking debentures, preference, and ordinary stock, was 4·18 per cent.; that was, in fact, the net revenue, including the interest and dividend.

894. In the case of the North British Railway, I believe that the ordinary stock gets nothing at all?—It gets nothing except the Edinburgh and Glasgow stock.

895. Then somebody else must get a great deal more than the 4 per cent?—Yes; the average of the Scotch railways is given in the statement; some reaches as high as 5·70, and some is as low as 0·87.

896. The North British Company, I believe, run a train upon the Caledonian line?—Yes.

897. What do you pay to the Caledonian Company?—75 per cent. of the gross receipts in the case of passengers, and 70 per cent. in the case of goods.

898. What does that include?—Locomotive power, waggons, &c.

899. Do they furnish locomotive power?—No, we furnish it.

900. What do they furnish?—The line.

901. So that the working expenses there may be assumed at 25 per cent.?—The working expenses are assumed at 25 per cent., but I will not venture an opinion whether or not 25 per cent. is sufficient; it is often necessary for a railway company to exercise running powers over another company to secure traffic, not over a limited distance, but for a longer distance.

902. You are running trains over the Caledonian Railway, and out of what you get you pay that company 75 per cent., and you do the work?—

903. Therefore, 25 per cent. includes the working expenses?—It includes locomotive power, in engines, and also carriages.

904. It includes everything but the maintenance of the line?—Yes; I do not mean to say that that is a profitable arrangement, but rather than submit to the loss of the traffic over a certain district where we get the whole of it to ourselves, and which we should otherwise entirely lose, we find it necessary to do so.

905. The Caledonian Company, I believe, do the same with your line?—Yes.

906. And they pay you the same for your line?—Yes.

907. So far, you are both quite pleased with the arrangement?—No, we are both of us very much displeased with it.

908. The North Eastern Company run over your line?—Yes.

909. How far?—From Berwick to Edinburgh.

910. No further?—No further.

911. They do not run to Glasgow?—No.

912. What do they pay you?—We pay them. We make them an allowance of so much for engine-power. They simply provide the locomotive power; they bring an engine forward from Newcastle to Edinburgh, it saves the time of changing at Berwick, and we give them so much per train mile.

913. And everything else is yours?—Yes, they pay a certain per-centage for a shed at Edinburgh which they occupy.

914. Then they simply provide the locomotive power?—Yes.

915. And the train is yours?—Yes; in ever sense of the word it is ours; the carriages a ours, or if they are their carriages, they tak back our carriages to make up the mileage.

916. Do you know anything about the mod of assessment in England, or how the valuatio are made up?—Yes, I have some little experien in it. I think that Mr. Lumley's evidence befo Mr. Dunlop's Committee explains the matt as fully as can be required, and it shows th although a valuation is arrived at, it is ver difficult to settle any principle; in England the is no strict principle in it.

917. You have given us this morning the valu of the different burghs?—Yes.

918. And that makes an alteration of the pe centage over the whole of Scotland, taking th parochial rates?—Yes; taking the counties an the burghs together, I think that it amounts t this, that the railway companies pay one-twelft of the whole of the rates and taxes of Scotland the railway valuation is about one-twelfth pa of the whole of the valuation of Scotland.

919. Can you also tell me the cost of the valu of the railways in Scotland?—Yes; I have give the capital; the total receipts on capital ac count of the railway companies in Scotland i 57,000,000 *l.* I think you may take that to b about the total expenditure of capital. In som cases, of course, the capital account has bee exceeded, but I do not think that that will mak any great difference.

920. Does not the amount which you hav given include all the borrowed money?—Ye all the borrowed money, and all the preferenc shares, and all the ordinary capital; but in som cases a railway company has borrowed mone from bankers and others, whereas this statemen simply represents the amount which they hav received from their shareholders, all of which h been spent, and something more; so that yo may take it that the expenditure on Scotc railways is between 57,000,000 *l.* and 58,000,000

921. That includes debentures?—Yes.

922. And bank credits?—Yes.

923. The latter amount you think is not much —I should say that it is 500,000 *l.* over the whol

924. Mr. *Grieve.*] You observe that the pr posed Bill does not deal with docks and harbour —I do.

925. From your experience, and the attentio which you have given to the assessment of rai ways, do you see any reason why docks and ha bours should not be placed on the same footin as waterworks, gasworks, and railways?—In th first place, I do not know how docks and ha bours are valued separately, and whether or n the same principle is applied to them as to rai ways. Certainly, in the case of docks and ha bours there is no tenant's capital, except for dredger, or something of that sort; no workin capital is required, as in the case of a railway and so far as my experience goes respecting th maintenance of docks and harbours (and th North British Company have several docks an harbours), the expense is very trifling, as com pared with our railways.

926. By the 37th section of the 8 & 9 Vic c. 83, the Poor Law Act of Scotland is re pealed, and if this Bill passed into law woul not docks and harbours be unfairly treated?—I d not know the basis upon which they proceed t value them. If a case was stated to me wher anything like 50 or 55 per cent. of the nett re

vent

ue was taken, I should think that it would be
ard case; but in the case of docks there is no
nt; there is no working capital. A tenant
come in and take a dock without any diffi-
y; he has simply to send in his men to take
dues; but in the case of a railway, such as the
th British Railway, or the Caledonian Rail-
, you have to bring in 3,000,000 *l.* of plant,
so on, and it is a most expensive business to
y on.

27. Could not you get a party to take water-
ks or gasworks, upon the same principle?—
might do so.

28. Would you not deal with harbours and
ks in the same way?—Harbours and docks
all buildings, and the way in which it is pro-
d to assess them is upon their full value.
present Bill does them no injury whatever.

29. How do you suppose that docks and har-
rs were built; was there no borrowed money
that purpose?—Yes, and there was borrowed
ey in the case of gas and water companies.

30. I wish to know your opinion why docks
harbours should be placed upon a different
ing, seeing that money has to be raised to
struct them just in the same way as in the
of gasworks or waterworks; we will leave
ways out of consideration altogether?—I think
wherever dockworks are analogous to the
ks of gas and water companies they should
ainly be put upon the same footing, but a
k company has no water-way; it has no pipes
for water; its undertaking consists entirely
uildings.

31. A dock company must require a large
ntity of ground for the purpose of constructing
bours and docks?—Yes, and so does a water
pany in constructing a reservoir, and its aque-
ts; if there is anything analogous to that in
case of harbour and dock companies, I think
they should be put in the same position; I think
the gas companies' works are valued with
erence to their cost, and the works of a dock
of the same description: the North British
lway Company have harbours at Burntisland
at Ferry-Port-on-Craig, and they are all
ued.

32. Upon what principle?—Five per cent. is
en upon the cost, and I know that it would not
the dock companies to be assessed upon the
e principle.

33. Mr. *Crum-Ewing.*] You have given us the
le in which banks and insurance companies are
ssed, and you have contrasted that with the
le in which railway companies are assessed;
e you turned your attention to the mode in
ich shops are assessed; take for example such
ps as those in Buchannan-street?—I have not
ned my attention to that point, but I would put
pon the general principle that a merchant in
channan-street is making a very large profit
of his business, and he probably has a very
ll capital, and he is not assessed at anything
one-half, or 55 per cent. of his net profits.

34. You are aware that in some places the
ts are very high?—Yes, I know that in some
ces the rents are high, when you consider
m with reference to the amount which has
n spent upon the building, and in other
ces they are low as compared with that
unt; but it comes to the question what will
particular shop let for, somebody coming in
l fitting it up and having the goodwill of the
iness.

.93.

935. That is without reference to the profits which are made in these shops?—I daresay that they are let at their value.

936. With regard to hotels, are they also assessed upon their rental?—Yes.

937. Does not that bear a very high proportion to the trade done in them?—Of course it is a convenient situation to be near a station, and if you build a hotel there you must pay more for the ground upon which it is erected and so on, so that ultimately it resolves itself into the question at what would a tenant take the hotel at upon a lease for 10 years, and pay a rent to the proprietor. There is the following consideration in favour of railway companies, a farmer takes a lease of a farm for 19 years, and the rent is the same during all the period; but if a railway goes on increasing in its earnings; for instance, if our North British Railway, by a saving in wages, and by a reduction in the price of coal and other fuel, or by some new experiments, reduce its working expenses 50,000 *l.*, up goes its valuation to the extent of 50,000 *l.*

938. Supposing that a man feus his ground at a certain rent, and supposing that he puts up very expensive works upon it, will not his assessment rise?—Yes.

939. Does not that apply to railways?—Yes, so far as regards buildings.

940. You say that it would not be fair to pay for embankments, and so on; but is not that an expense thrown upon the railway company which is altogether independent of the land?—The cases are parallel, and there is nothing here to disturb that comparison. In the case of a railway we buy a piece of ground, and put down the railway, and we have to pay five per cent. upon the cost of that land and of the station, which includes compulsory purchase and all the other incidents. That five per cent. goes into the valuation roll. We say that the *cumulo* valuation is objectionable, but that in the division of it the parishes where there are stations will get the same amount for stations under the Bill as they now get; and, therefore, as regards all structural buildings, there is nothing in this Bill which puts any parish or burgh in a worse position than it is in at present; it is only with reference to the line of railway.

941. You object to taking the value of the works upon the railway as a fair valuation?—I object to taking the value of the works for this simple reason, that a line of railway laid upon the bare ground is more valuable to a railway company than one which is made upon viaducts, and embankments, and through tunnels.

942. Colonel *Barttelot.*] I should like you to state distinctly whether you lease any line of railway at a fixed rent?—There is no such thing as a leased line in the sense of the Valuation Act.

943. Take the Carlisle and Newcastle line; is not that a leased line?—No, it is amalgamated with the North Eastern Railway.

944. Is not a fixed rate of interest paid?—No, it is now all consolidated into what is called North Eastern Consols. The only distinction between them was this, that out of a certain free revenue the Carlisle section got a proportion.

945. Surely it was assessed at a certain amount; the lowest amount was to be, I think, eight per cent.?—I do not think so; they may have been

Mr. *J. Walker.*

30 May 1870.

secured a minimum, but I do not think that they were.

946. Are you sure that they were not?—I think that I am right in saying that they were not.

947. I will give you another instance, namely, the Lancaster and Carlisle line; what is that leased at?—The Lancaster and Carlisle line is a leased line to the London and North Western Company, and the Lancaster and Carlisle shareholders have a certain minimum dividend, and they rise and fall with the London and North Western dividend.

948. But they never go below a certain point?—They never go below a certain point; but if you were to return the rent which was paid by the London and North Western Company to the Lancaster and Carlisle Company, it would be simply putting the Lancaster and Carlisle line at an income tax valuation, while all other property is in a different category, namely, at a rateable value.

949. Do you know anything of the Carlisle and Silloth Bay line?—Yes.

950. Is that a leased line at a fixed rental?—Yes. At the time when the lease of the Carlisle and Silloth Bay line was entered into they were entitled to 2,000 *l.* a year, if I am not mistaken, with a dividend on 160,000 *l.* at the same rate as the North British ordinary stock. At the time when that lease was entered into, the dividend on the North British ordinary stock was 3 per cent., and therefore the valuation would be assumed to be 6,600 *l.* The rent paid now is only 2,000 *l.*, because in consequence of the working of the traffic, and other considerations, the rent has come down to 2,000 *l.* In that case, also, the North British Company, in addition to paying 2,000 *l.* a year, undertook certain debts and obligations of the Silloth Company; and therefore it is not a rent for the subject, but the question is: what will you, the North British Company, give to the Silloth Company, taking the whole concern as a thorough going trade, in the same way as I have before put it in the case of a bank.

951. Still there is no mistake that they have paid 2,000 *l.* a year for it?—They have had a good deal more to pay.

952. That was a part of the sum?—Yes.

953. And you say that there were a good many other contingencies?—Yes.

954. There was a line let at a certain fixed value?—Yes, but that principle would be a very incorrect one if it were adopted; instead of assessing the line at 40 *l.* or 50 *l.* a mile as they do, they would assess it at a very large amount.

955. But you yourselves have no railway leased in that way?—There is no railway with which I can make a comparison. I do not know any other railway company which is in that position.

956. I think that there is another railway company in that position; but you yourselves have not done so?—I am not aware of any railway in that position; a railway is in a very different position from any other description of property; the consideration is not rent, but, what will you give for the good-will of the business? A company may say to another, "If you do not amalgamate with us, we will make a new line in opposition to you, and therefore you had better amalgamate with us."

957. If you lease or let a house, it is upon a reasonable rent which you expect to receive, it not?—Yes.

958. Cannot you apply the same principle t a railway?—No, because a railway is a goin concern with an immense number of engines an carriages, and so on; and when a tenant takes railway he has simply to change the name.

959. If I have 10,000 *l.* in a railway which leased at a fixed rental, I surely know what I a about to get?—Yes; if it is the case of a pr ference dividend, and fixed.

960. But that preference dividend is paid the expense of the ordinary shareholders?— may not be at the expense of the ordinary shar holders; it may sometimes be a very benefici thing to raise capital by preference shares; if th London and North Western Company wanted raise additional money for additional traffic, the would very likely do so by preference shares; a the risk is borne by the ordinary shareholders.

961. And in seven railways out of ten the ri is very great?—It is very considerable; it, course, varies with the district in which they ar

962. I think you have stated that you wou have been quite satisfied to let the case stand it was prior to 1854?—I said that if we were be assessed now at anything like what we we assessed at prior to that time we should be qui satisfied.

963. You say that you have paid 50 *l.* a mil how was that arrived at?—By a rough and rea way, very much as they now do in England.

964. I do not think that it is at all in the sa way as in England, because the 50 *l.* a mile w over the whole area?—Yes; the gross *cumulo* all the English railways should be the same as the Scotch; the only question of difference is t distribution.

965. As I understand you, you think that y ought now to be charged upon a quarter of t net earnings?—We should have no objection that; it would be a very fair arrangement; b that is not proposed in the Bill; it is the valu tion of the line of railway; the valuation of t stations remains as it is.

966. How far would it be from a quarter of t value of the net earnings?—If a quarter of t net revenue were taken instead of what is in t Bill, I think that the amount would be som where about 600,000 *l.* for the whole of the ra ways in Scotland; it would have the effect reducing the valuation of the railways about o half.

967. If the present Bill is passed, how much w it reduce the valuation of the railways?—I ha the figures here. The present gross valuatio 1,213,000 *l.*; if the present Bill is passed the c culation which I have made is, that the valuat will be reduced to 388,000 *l.*; it is about o third, as nearly as possible.

968. You have stated that several count would object if the amount was reduced to o half?—Yes.

969. How would that meet the views of Railway Companies?—If that was the propo of this Committee, I am not here to say that would not be accepted; but we of course sho very much prefer the Bill.

970. But supposing that it were thought m just to do it in the other way, I suppose that y would acquiesce in that decision?—The Railw Companies would be disposed to consider suggestion in a very frank way.

971. You must recollect that you have comp

ily taken the lands through the parishes ough which you have gone?—Yes; but that gainst the Railway Companies, because they ve paid the compulsory purchase-money.

972. The lands situated close to the railway now rated at their full value?—At their full icultural value. If it is put as a mere case of placing land that the Railway Company should the agricultural value of the land, or the ue of the ground adjoining, without reference the cost of the works upon it, then probably t would be a case of equity; but that, I afraid, would go a great deal further than s Bill.

973. I do not follow your argument; supposing t I built a very fine house, and that another rson built a house not so fine, you would not that those two houses were not to be rated ferently, would you?—But we have not here ilt a house or put anything for the purpose of abiting it; we have simply thrown up a mound earth, and have formed a good road by the ls; a railway is just like a good road, and is en to all who choose to pay the tolls upon it; is not like a building.

974. The difference is that you make all people o pass along that line pay a very good toll?—; the parliamentary tolls.

975. You make them pay as much as you can t out of them?—Yes.

976. You say that roads are great competitors the railways?—Yes.

977. How can you do without roads; and who ke and maintain the general roads throughout e district?—I think that roads are great competitors with railway companies; if the railway uld not do without the roads, the roads now uld not do without the railway.

978. You say that the roads are competing th the railway?—Some counties are free from ll; you take off the toll bars, and the result is at a farmer going to market will say, "I can t a railway ticket for so much, but as the turnke tolls are now abolished I can travel cheaper the road," and the same remark would apply sheep or other cattle usually conveyed by ilway.

979. A station may be in another parish, that ation being the principal station on the railway; rtain of the traffic of that station goes by the ad, and it is very evident that the agricultural rishes pay very largely for the repair of that ad?—Of course a farmer would use that road, t he does not generally use the roads in the rish or county, to the same extent as he did fore the railway was made.

980. It is not the farmer, but the general blic who do not pay towards the maintenance this road at all, who use it for going to your ation?—The general public includes the proietors of houses or lands, who are assessed for e repair of the roads.

981. Ought you not to be fairly assessed for e demand which is made upon that road?—At esent we are very unfairly assessed, and we mplain of it very bitterly; I have not the gures ready at hand, but I know that the Caledonian Company, and the Glasgow and South Western Company, pay very largely for the road sessment in the county of Dumfries.

982. Sir *E. Colebrooke.*] Do they also pay in anarkshire?—They pay a great deal there also.

983. Colonel *Barttelot.*] You do not mean to ny that railway property is a valuable pro-

perty?—I will not dispute that for one moment; I think that railway property has a certain amount of value, and the proposal in the Bill recognises that fact; the Bill will make our valuation within a fraction of 400,000*l.*, and we are paying to the shareholders who have spent 17,000,000*l.* of capital 461,000*l.*, which is only 61,000*l.* more.

984. But still you must not mix up the ordinary shareholders with the preference shareholders; you must look at those two capitals as perfectly distinct; I think that your ordinary capital is 6,000,000*l.*, and that your preference shares and debentures are something like 13,000,000*l.*?—Our ordinary capital is 18,000,000*l.*, and the preference capital of the whole of the Scotch Railways is 23,000,000*l.*

985. At any rate you have no wish to press upon the Committee that you would think it fair that a railway should be rated in the same way as ordinary land on either side of it?—I think that the one is quite dissimilar from the other; in the one case there is no difficulty about the rent, and there is no risk with a farm, and the case is totally dissimilar.

986. You admit that it should not be rated entirely upon the same principle?—We contend that a railway should not be rated upon the principle which Mr. Dods adopts.

987. That is not the question which I am asking you?—The question which you put, as I understand it, is whether looking at the rent paid for lands, and the rent which Mr. Dods arrived at, is the valuation of our property, the two cases are not parallel.

988. No; the question which I put to you is simply this, that you do not pretend to say that you ought to rate railway property in the same way as you would rate land on either side of the railway?—One of the counties in Scotland, at any rate, is under the impression that the proposal of the present Bill is to rate a railway at one-fourth of the agricultural value; I say, that we do not go that length, nor even the length of the agricultural value; that is going a great deal further than the present Bill goes.

989. Mr. *Miller.*] Do you know the Garnkirk and Glasgow Railway?—Yes.

990. What does the Caledonian Railway Company pay for that line, as a minimum?—Eight per cent.

991. Do you know the Wishaw and Coltness Railway?—Yes.

992. What is the minimum which the Caledonian Railway Company pay for that line?—About eight per cent.

993. The Monklands Railway now belongs to the North British Company?—Yes.

994. What is the minimum paid for that?—Six per cent; but I ought to explain that, in my opinion, has no reference to the rent of the subject. When we took over the Monklands Railway, we got from that company a large carrying business which had been in operation since I suppose 1828, and then we had a very large amount of plant, engines, carriages, stores, and everything; we agreed to pay them a certain dividend for the goodwill of the business, and for everything in it. To show the fallacy of such a proposition, it cannot be better illustrated than in the case of the Monklands Railway: for some years the Monklands ordinary stock got no dividend at all, and therefore we actually, in that sense, paid no rent at all when we guaranteed

Mr. *J. Walker.*

30 May 1870.

them six per cent., but the railway assessor took our receipts in the valuation roll.

995. You know the Greenock Railway?—Yes.

996. Is that leased to any other company?—The Caledonian Company, I think, pay three per cent. on its ordinary stock.

997. I mean the railway in connection with the Glasgow and South Western?—Do you mean the Greenock and Ayrshire line?

998. Yes?—It is a separate railway.

999. Is it not now leased to the Glasgow and South Western Company?—No.

1000. The Glasgow and South Western Company work it?—Yes.

1001. What do they work it for?—I do not know, but I suppose about 40 or 45 per cent.

1002. Would you be surprised if it was 30 per cent.—Not at all; they work it for a few miles, but in consequence of the apparent loss for a short distance they get hold of traffic going from Greenock to Carlisle.

1003. Sir *E. Colebrooke.*] You stated that the case of the assessment under the Court Houses Act was the only case of a county assessment as levied on the lower ward of Lanarkshire?—Yes.

1004. Was that assessment confined exclusively to the lower ward of Lanarkshire?—Yes.

1005. Including the city and all the suburban burghs of the city?—Yes; it applied to the borough of Glasgow, but at the same time it extended to the lower ward of Lanarkshire, and therefore, to that extent, it was a county rate.

1006. You are aware that the burghs would be probably about five-sixths of the whole in the lower ward?—The lower ward is about 270,000*l.* as the valuation.

1007. And the suburban property of it, independently of the city, would probably be about one-half?—I am not aware.

1008. You stated that one of the reasons why you thought that you were hardly dealt with, with regard to poor rates, was that you did not contribute much to the pauperism?—Yes.

1009. Are there about 9,000 men in the employment of the North British Company?—Yes.

1010. And are there about the same number in the employment of the Caledonian Company?—Yes.

1011. That is 9,000 men besides their families?—Yes.

1012. Therefore the real population would be about five times that number?—Yes, taking five to a family, and the same is the case with regard to people employed in mills.

1013. You would apply the same principle to other properties; you would not make it a special case for railways?—If the principle were applied to all other properties, of valuing according to the number of people, it would be altogether a different thing; that is not the question.

1014. You put the matter on account of the railways, that they ought to be relieved from the assessment to the poor, because they employed a certain number of men?—Yes, I took it as a commercial subject; if the valuation of a farm was arrived at in the same way, it might be different.

1015. Take a hill-farm, paying 30,000*l.* rent, with perhaps only two or three families upon it; they do not contribute much to the pauperism?—No, I do not say that they do; you may find extreme cases.

1016. Mr. *J. Hamilton.*] Do you know what is the amount of the assessment which is allowed to be levied under the Glasgow Court-houses Act?—I know that it is not a very large assessment.

1017. With that one exception, in all the other Acts to which you alluded, land, mines, minerals and quarries are rated at one-fourth?—Yes, but there is also an Act of Parliament which gives an entire exemption to a line of railway; that is the Edinburgh Roads and Streets Act.

1018. But in every other Act which you have mentioned, except the Glasgow Court-house Act, mines, minerals, and quarries are assessed at one-fourth?—I do not know the rate per pound; that is the only Act in which the principle, which applies in burghs, has been extended to counties. The valuation there amounts to 270,000*l.*

1019. And the valuation of Glasgow is 2,000,000*l.*?—Yes.

1020. You have stated to the honourable Member for Ross-shire that it is a great anomaly that debentures should be declared to be moveable property, while the railway itself is declared to be heritable?—Yes.

1021. Is that a greater anomaly than in the case of bonds on land?—Bonds, I believe, are heritable.

1022. Bonds are not rated?—No, not as bonds; neither are the bonds on heritable property rated.

1023. *Chairman.*] They are moveable?—They are entirely moveable; the whole property is moveable.

1024. That is like the case of every other mercantile property?—Yes; but, as a whole, it is heritage.

1025. Lord *Garlies.*] You have been asked whether you consider railway property to be valuable; I did not quite catch your answer, but I imagine that you consider that question to be determined only by the dividend which the railway pays?—Yes, on the capital which has been expended in order to earn that dividend.

1026. What is the average dividend upon the railways in Scotland?—It is 4·19 per cent.; that is 4*l.* 4*s.*

1027. *Chairman.*] What is the 4·18 per cent. upon?—It is upon the total capital.

1028. Your total capital is nearly 20 millions?—Yes.

1029. What is your return upon that amount?—Three-and-a-half per cent.

1030. And that represents the net revenue?—Yes.

1031. That sum is 690,000*l.* odd?—Yes.

1032. And with that you have to pay your interest upon borrowed money, and your preference shareholders, and your ordinary shareholders?—Yes.

1033. So that the return with which to meet all these demands, and which is devoted to the shareholders for providing road accommodation to the public, is 3·51 per cent.?—Yes, including the profits of the business of a carrier.

1034. Then it is something like bank interest overhead?—Yes, with all the enormous risk, and the enormous depreciation in the property.

1035. And these railways are public roads?—Yes.

1036. Which all the Queen's lieges are entitled to use upon paying the tolls?—Yes.

1037. Are the roads of the country anywhere subjected to taxation?—No.

1038. But your road, the proprietors of which ha

ve 3½ per cent. upon their expenditure, pays ,051 *l.* of local rates?—It pays 18,051 *l.* of local tes and taxes.

1039. The heritable property in the country nerally, I mean land and houses, is marketable let?—It is.

1040. It is not difficult to ascertain in the rket what is the value of a house, or of a m to let?—Not in the slightest degree; in t there is a great run for them.

1041. You can easily ascertain it by adver- ement?—Yes.

1042. Railways are not marketable to let?— ey are not.

1043. If you advertised the North British ilway to let in the "Times," and in the ordi- ry newspapers, you would not expect many ers?—It would be quite impossible to let it; d for this one very strong reason, that before u can let a railway you must satisfy Parlia- nt that it is for the benefit of the public that is to be transferred from one company to ther; and that there is to be a certain amount public convenience and accommodation, and that sort of thing; therefore a railway is in s position, that it is tied up by Parliamentary trictions to which other property is not sub- ted.

1044. Therefore you cannot ascertain what a lway would bring one year with another in the ne way as you can ascertain it with respect to er property?—It is quite impossible.

1045. Then that view being excluded, has it r been proposed to take a per-centage upon outlay in producing the article?—I do not nk that it has.

1046. You have generally to pay very much re than the price of the ground which you pur- se; you pay a compulsory price?—Yes.

1047. And your expenses in producing that ject, in order to accommodate the public, are h that no one has proposed to rate you upon er-centage of the cost?—No one; we should very pleased if any one would give us five cent. upon the total cost of our railway; we uld lease it to-day.

1048. Mansion houses in Scotland generally not assessed upon a per-centage of their cost; nean a mansion house which is possessed by proprietor?—No; I have been at some pains get a list of the mansion houses; but it is just same thing with a mansion house as with a ll; you must take a certain per-centage of the t as what the subject will let for.

1049. In fact, what I have stated is not done? No.

1050. It has been put to you by an honourable mber that if a fine house were built, and if a se not so fine were built near it, the fine house uld be valued at a greater amount than the se not so fine; is that true?—It may be ap- ed within certain limits.

1051. But if Buckingham Palace were to let, would not, I suppose, fetch the rent of a house Belgrave-square?—I question whether it would at all; in fact, I know a large house in Mid- thian which is furnished by the proprietor, and actually gives it to a tenant to keep the house order.

1052. The house may be so large and so fine, t it is of no value at all to let, their being no mand for it?—Yes.

1053. And that is precisely the case with the rth British Railway?—Yes.

1054. It is too great a concern to have offers to take it on lease?—Yes. The taking of a large house, the same as the taking of a railway, involves a large expense in furnishing, and servants, and so on, and no one will take it; it is just the same principle.

1055. As you cannot proceed upon what a railway would let for from one year to another, and it being unfair with reference to other property, to take a per-centage on the cost, your objection to the course adopted by the assessor is, that it leads to the result that you have to pay between 50 and 60 per cent. upon your net revenue?—Yes.

1056. And that is greatly in excess of anything which is known with respect to any other property whatsoever?—Yes, I have no hesitation whatever in saying so.

1057. Keeping away from buildings in towns, and taking the rural districts through which you pass, on what are you assessed as the average per mile?—The North British Railway is assessed at 275 *l.* per mile.

1058. What is the Caledonian Railway assessed at?—£. 803 per mile.

1059. There are about eight acres in a mile?—Yes, that is what we generally calculate.

1060. That is to say, the Caledonian Railway is assessed at about the rate of 100 *l.* an acre?—Yes.

1061. Under this Bill that amount would be reduced to 25 *l.* an acre?—Yes, it would be reduced to one-fourth.

1062. Is there any land in Scotland letting at 25 *l.* an acre?—Excepting in the neighbourhood of large towns, I do not know any land which does so.

1063. The Caledonian Railway Company as a landed proprietor in the rural districts of Lanarkshire, is assessed at 100 *l.* an acre, while the other landed proprietors are assessed at 1 *l.* or 2 *l.*?—Yes.

1064. And it is to correct that state of things that you have been making efforts for many years past?—It is to correct it so far as regards the *cumulo* valuation; of course it will be corrected in the distribution also.

1065. You were asked whether you would be gratified if certain concessions were made to you short of those which are proposed in this Bill; I suppose that you would be gratified with any concession?—That has been the position of railway companies from first to last; everybody has been against them.

1066. Any concession would be satisfactory so far?—Yes; but, I think, that when there is legislation on this subject, we should have a final and conclusive measure, so as to avoid further trouble.

1067. A railway company by taking the *solum* of the line in a rural parish, so far as the other proprietors are concerned, simply prevents so many acres of the ground from being assessed as they were formerly?—Yes.

1068. And according to this Bill they would contribute a great deal more than they had ever contributed before?—Yes, or ever will contribute.

1069. When a railway company takes building land within the area of a town for its station purposes, I suppose that it does not diminish the extent of building land of that town, it merely shifts the position of the buildings?—While it diminishes the building it also necessitates the

Mr. *J. Walker.*

30 May 1870.

creation of something else to accomodate that which it displaces.

1070. Railway works do not diminish the size of a town, but on the contrary increase it?—Yes, wherever a railway has been made it has increased the property both in extent and in value.

1071. But railway companies would obtain vast relief, and probably more than this Bill gives them, if they were required to pay an assessment upon all the ground which they took at four times or even ten times what it had been assessed at before they took it?—I have no hesitation in saying that taking four times at any rate, they would receive immense relief if this Bill were to pass.

1072. I suppose that although landed proprietors do spend money upon agricultural improvements their valuations are not in consequence raised in the same way that the valuation is raised upon a railway?—Except in the case of drainage, or anything of that sort, it is very inappreciable compared with the total sum.

1073. No extent of drainage will double the value of the land?—No.

1074. The Caledonian Company paying 100 *l.* an acre would, in some cases, pay 40 times what the land paid before?—Yes; I understand your Lordship's question. I thought that you spoke of the increased value of the land as compared with its nominal value.

1075. With respect to houses, they bring a population there to occupy the premises?—Yes.

1076. And you know that a railway running through rural districts is a mere passage or road?—Yes.

1077. Where you construct buildings you are content to be assessed exactly like other people who construct buildings?—Very much in the same way.

1078. But where you merely make an available road for the public you think that it is not fair that you should be assessed in the same way as people who construct buildings?—Precisely so.

1079. Mr. *Miller.*] With reference to the question which was put to you as regards a railway being open to the public, is any railway in Scotland open to the public?—Yes.

1080. Which?—The Caledonian, the North British, and the Glasgow and South Western, so far as I know.

1081. Is the line practically open to anybody to put on engines and carriages?—Yes.

1082. Can you state any instance where that is done?—In the first place, the Caledonian Company do it over us, and we do it over them Messrs. William Baird and others, do it over u

1083. With coal waggons?—With coal waggo and trains; and the Sumerlee Iron Company it, and several others.

1084. On mineral railways?—Yes, and passenger railways.

1085. They do it for carrying minerals?—Yes.

1086. And they did it before the Caledoni Company got those lines?—I have no doubt th they did, but we should be content with t valuation put upon these railways before t Caledonian Company got them.

1087. Your rates are now 18,000 *l.* a year?—Yes.

1088. What would be the rates, supposing th this Bill was passed?—I cannot answer the que tion off-hand.

1089. You have not made the calculation?—No.

1090. Mr. *J. Hamilton.*] In answer to th Chairman you agreed with him that no land at 25 *l.* an acre?—That is in the country.

1091. Are not all minerals and quarries let more than 25 *l.* an acre?—Minerals are a casu receipt, and when a property is bought wi minerals in it, a certain area is taken at a certa price, so that if you get as a return a fair pri and interest upon it, there is no reason to co plain; a mine is in no different position from depôt or station; erections are made in both cas

1092. Mr. *Orr Ewing.*] You stated that or nary roads were not assessed; are ordinary roa traders in the same way as railways?—There certainly no profit in the case of ordinary roa but they are made out of borrowed money, a if the interest on it is not paid it accumulates, a they may pay it at some time; but in the case a railway with the system of preference and or nary stocks, if there be no dividend it is lost ever.

1093. The public use these public roads; th are the traders?—Of course, the public use th public roads.

1094. And they pay the assessment?—Th pay a toll.

1095. They pay the general assessments throug out the county?—Not in respect of those roads

1096. Not in respect of those roads, but respect of the property which they hold; th pay the assessment for the maintenance of t poor, and they pay county rates?—Yes, wher toll-bar has been abolished.

Monday, 13*th June* 1870.

MEMBERS PRESENT:

The Lord Advocate.
Colonel Barttelot.
Marquis of Bowmont.
Sir Hervey Bruce.
Sir Edward Colebrooke.
Mr. Dalglish.
Mr. Charles Dalrymple.
Mr. Crum-Ewing.
Mr. Orr-Ewing.
Mr. Finnie.
Lord Garlies.
Mr. Grieve.
Mr. John Hamilton.
Mr. Mackintosh.
Mr. McLagan.
Mr. Matheson.
Mr. Miller.
Sir Graham Montgomery.

THE RIGHT HON. THE LORD ADVOCATE, IN THE CHAIR.

Mr. JOHN WALKER, called in; and further Examined.

Mr. *J. Walker.*
13 June 1870.

1097. *Chairman.*] YOU were requested to produce some statements; can you now lay them before the Committee?—There were one or two points upon which the Committee desired information. The honourable Member for Dumbartonshire wished to have a statement of the passenger and goods traffic in Glasgow for the year 1849, as compared with the year 1869. I find that it is impossible to prepare that statement; the books for 1849 have been destroyed. He also wished to know the amount of poor rates paid by the Edinburgh and Glasgow Railway Company, which is now incorporated with the North British Railway Company, in the Barony parish of Glasgow in 1849. I find that a settlement was made for eight years ending 1855 at 480 *l.*, and the average is 51 *l.* 10 *s.* I therefore think that that may be taken as the amount paid in respect of poor rates in the Barony parish in the year 1849–50; and the amount paid 1869–70 is 110 *l.*, being fully double. The rates and taxes paid by the railway companies in Glasgow in the year 1869–70 were upwards of 8,000 *l.* Then the honourable Member for Lanarkshire made some inquiries with reference to the houses occupied by workmen at Cowlairs and at Motherwell. I find that the houses occupied by the workmen at Cowlairs are to the extent of a valuation of 224 *l.*, and that rents are included in the railway valuation, and that rents to the amount of 1,207 *l.* 10 *s.* are included in the local assessor's valuation. With reference to Motherwell, rents to the amount of 401 *l.* 14 *s.* are included in the railway valuation, and to the amount of 174 *l.* 18 *s.* 4 *d.* in the local assessor's valuation. I also produce a detailed valuation of the Well Park Brewery, Glasgow, made up from the very best information which I can obtain, and it proceeds upon the fact which has been admitted on both sides, that the free income of the concern is 60,000 *l.* a year, and it is admitted that the average yearly profits from 1859 to 1867, including both years, after making all deductions for charges and interest on capital, were 54,837 *l.* 10 *s.* 3 *d.* Selecting the year 1864, which closely approximated to the average, as the clear profits of that year, were 55,248 *l.* 6 *s.* 7 *d.*, I add for rent of premises, 4,000 *l.*, taken off before stating the last-mentioned sum; that brings out 59,248 *l.* 6 *s.* 7 *d.* as clear profit. The deductions which would be given if the same principles of valuation were applied to the brewery as to the railway, would be as follows: 20 per cent. on 19,788 *l.* 14 *s.* invested in barley, hops, malt, &c.; 3,957 *l.* 14 *s.* 10 *d.*; 25 per cent. on 27,530 *l.* 2 *s.* 9 *d.*; value of brewing utensils, horses, drays, and carts, 6,882 *l.* 10 *s.* 8 *d.*; making together 10,840 *l.* 5 *s.* 6 *d.*; which, deducted from the 59,248 *l.* 6 *s.* 7 *d.*, leaves 48,408 *l.* 1 *s.* 1 *d.* Then there is a further allowance of 10 per cent. on 74,329 *l.* 6 *s.* 3 *d.*, the value of the stock in beer, as it would be unreasonable, although it is not a constituent element of production, that no allowance should be made on the outlay. That amount is 7,432 *l.* 18 *s.* 7 *d.*, which, deducted from the 48,408 *l.* 1 *s.* 1 *d.*, leaves 40,975 *l.* 2 *s.* 6 *d.* as the valuation of the brewery according to the principles applied to railways. The valuation of the brewery appearing in the valuation roll for the year 1869–70 is 1,145 *l.* I produce that not to show that the gross valuation is incorrect, as the business may be risky. With respect to the opinion of public bodies upon the proposed Bill, I find that the magistrates and town council of the City of Edinburgh have had this Bill before them, and they have reported that the object of the measure is just and proper. Then the honourable Member for Ayrshire inquired whether it was not the fact that 200,000 *l.* of the Glasgow and South Western Railway gross traffic originated or terminated in the parish of Dalry. I have had prepared a statement from the Glasgow and South Western Company's books, and the gross receipts traffic forwarded from and received at stations in the parish of Dalry for the year ending 31st December 1869 was 19,475 *l.* of gross traffic.

1098. Mr. *Miller.*] Where did you get the information as to the Well Park Brewery?—From the printed Proceedings in the House of Lords.

1099. Can you tell us how much it has paid for income tax?—No.

1100. Do you know that sometimes the income tax is paid upon a different sum from the apparent profit?—I really do not know how the income tax is paid. I know how the income tax paid by a railway company is arrived at, namely, by taking every farthing of their receipts, but I

Mr. J. Walker. 13 June 1870.

cannot tell how the income tax of a concern like the Well Park Brewery is arrived at. The net revenue was after deducting all charges, so that the amount paid for income tax was deducted before this sum was arrived at. The statement says that it includes all charges.

1101. But you do not know what the income tax was?—I do not.

1102. Do you know the amount of income tax which is paid by the North British Railway Company?—Yes.

1103. Upon how much is it paid?—It is paid upon our net revenue.

1104. What is that?—About 694,000 *l.* a-year.

1105. You say that the magistrates of Edinburgh are in favour of this Bill?—Yes, they report so.

1106. Do you know the opinion of the parochial board of Edinburgh?—The city parochial board, I think, are against the Bill. I do not suppose that they take much interest in the matter. I see no person here representing them.

1107. Do you know that they petitioned against the Bill?—I do not; I know that St. Cuthbert's parochial board petitioned against clause 6 of the Bill, and that they are quite satisfied with the other clauses.

Mr. Andrew Dougall, called in; and Examined.

Mr. A. Dougall.

1108. *Chairman.*] I believe that you are the general manager and also the secretary of the Highland Railway Company?—Yes.

1109. The Committee will be glad to receive any information, and to hear any views with which you may favour them upon the subject which they are investigating?—I think that our line is unduly assessed in the different counties and parishes through which it passes. I think that it also pays an unreasonable amount of assessment compared with other properties. The value put upon the line by the assessor, is, I think, most excessive. The way in which he arrives at the *cumulo* value is, by taking, in the first place, our whole revenue, and taking off a certain proportion of the expenses, and then he allows a per-centage on the rolling-stock and tools, and he says that the balance is the annual value of the heritage of the company.

1110. Do you attribute the injustice to the state of the law, or to anything which is erroneous in the assessor's mode of proceeding under it?—I think there must be something wrong either in the law or in the manner in which it is worked to lead to the present extraordinary results.

1111. Your objection is partly to the law, and partly to the way in which the assessor works it?—Yes.

1112. He has explained to us how he does work it out; what appears to you to be erroneous in that?—We employ altogether about 1,500 subordinates, and the whole profits of these men's industry are credited to the heritage, and we have to pay an assessment upon them.

1113. The assessor is required by the Act of Parliament to ascertain the annual value of every railway, yours among the number, according to what it would let for one year with another?—Yes.

1114. That duty is imposed upon him by the Act of Parliament?—Yes.

1115. We know how he proceeds to discharge it, but you think that the way in which he does so is unjust or erroneous; in what respect is it unjust or erroneous?—In the first place we pay altogether about 50,000 *l.* a year in salaries and wages; now I think that we ought to be allowed about 25 per cent. of that 50,000 *l.* a year, as the profits of these men's labour; whereas, by the present mode of ascertaining the value, the whole of these profits are appropriated to the heritage.

1116. That is to say, the whole profits of your employés?—Yes.

1117. These wages are the wages of all your employés together of all descriptions both high and low?—Yes.

1118. And the wages which you pay to them appear in your annual accounts?—Yes.

1119. You think that the assessor ought to deduct 25 per cent. of the 50,000 *l.* of wages as legitimate profits?—Yes.

1120. Is there anything else which you think the assessor ought to do?—I think not, excepting the principle upon which he arrives at his value, which I think is very unjust.

1121. What is wrong about it?—He does not allow us half the maintenance of way; he allows us one-half, and the other half he does not allow.

1122. That is according to the Act of Parliament?—Yes.

1123. I understood you to say that you thought that the law was quite right, and that the only error was in the mode in which the assessor worked it; that is an error in the law?—I mean both; the law is wrong, as well as the manner in which the assessor works it.

1124. I want to get at the errors in your opinion which are committed by the assessor in working the law which you conceive to be a right law?—I do not think that the law warrants him in arriving at the value in the manner in which he does.

1125. I so understand you, but I want to ascertain what is wrong in the manner in which he arrives at it; you think that he ought to allow 25 per cent. upon the amount of wages; is there anything else that you know of which you think is wrong in the assessor's mode of acting?—The allowance on the plant is insufficient, and a deduction should be made for the peculiar kind of business we carry on, and for accidents. It is unreasonable that we should be assessed on 65 per cent. of our net receipts.

1126. Then if he allowed 25 per cent. deduction upon the wages expended by the railway company, and if the law allowed a deduction of the whole maintenance of way, everything in your opinion would be right?—I think not.

1127. Then there must be something else wrong?—I think that the law must be wrong, if it compels him to bring out the result at which he arrives.

1128. The same law is made applicable by the Act of Parliament to railways as to other property?—Yes.

1129. Do you think that the same law is in reason

reason and justice applicable to railways as to other property?—I certainly think not.

1130. Then there must be something wrong in the law?—Yes.

1131. What, in your opinion, is wrong in the law?—I think that a railway should be valued at what it would let for one year with another.

1132. That is the law?—That is the law.

1133. How would you ascertain that value?—I think it would be difficult to value a railway upon that principle, but there may be a means of arriving at it.

1134. You say that you think that it should be valued upon that principle, and then you say that it is difficult for it to be valued upon that principle?—It would be very difficult to let a railway from year to year as the present law indicates.

1135. You think that that is an impossible mode of ascertaining the value, namely, to consider what the railway would let for one year with another, it being a subject which will not let at all one year with another?—I don't say it would be impossible, but it would be difficult.

1136. How then would you value it?—I think that it would not be an unfair plan to value it according to the net receipts; by "net receipts" I mean the amount paid to the ordinary shareholders in the shape of dividend.

1137. That would make the valuation depend upon the amount of the company's debt, would it not?—Yes, to a certain extent.

1138. Must you not deduct the whole debt before you ascertain the dividend payable to the shareholders?—You must deduct the whole interest paid on the debt.

1139. That is to say, whether that debt is in the form of borrowed money, or of preference shares?—In whatever shape it is, it must first be taken off.

1140. That would be an assessment upon the net profits after paying the debt?—Exactly so.

1141. That appears to you to be the right principle?—I think that it would not be an unfair plan.

1142. Does any other mode occur to you as being more fair, or more to be recommended, than that?—No, I think that that is as fair a way as I could suggest.

1143. You would take the net dividend paid to the ordinary shareholders as the annual value of the subject to be assessed?—Precisely so.

1144. What was your valuation last year?—£. 72,655.

1145. How much is that per mile?—£ 302 per mile.

1146. And that is what you are really assessed on?—Yes.

1147. What proportion do you pay of the whole county rates of Inverness-shire?—We pay one-fifteenth of the whole county rates of the county of Inverness.

1148. That is upon your line of railway, from year to year, in the county of Inverness?—We go through 65 miles of the county of Inverness, a large portion of which is moor and heather, worth about 2*s.* per acre.

1149. And upon your Highland line of 65 miles you pay one-fifteenth of the whole county rates of Inverness-shire?—Yes.

1150. The total county valuation, I think, is 285,887*l.*?—Yes.

1151. And your share of it is 18,568*l.*?—Yes.

1152. What proportion of the whole area of the county do you occupy?—Five hundred and twenty-five acres.

1153. And what is the whole acreage of the county?—2,944,501 acres.

1154. You have not above one acre in 5,000?—Just so; we have about one five-thousandth part of the whole county.

1155. One five-thousandth part of the whole county is your area, and one-fifteenth part is your assessment?—Exactly so.

1156. Your valuation per acre for assessment purposes in the county is how much?—In the county of Inverness it is 35*l.* 7*s.* 4*d.* per acre.

1157. That is your average?—Yes.

1158. And what is the average of the other land in the county?—All other property in the county is 1*s.* 9¾*d.* per acre.

1159. Railway property is 35*l.* per acre, and other property is 1*s.* 9¾*d.* per acre?—Precisely so.

1160. And the assessments which you pay are, at what rate?—The assessments which we pay amount to 1*l.* 9*s.* 6*d.* per acre, and all the other property in the county pays eight-tenths of a penny per acre.

1161. You pay 1*l.* 9*s.* 6*d.* per acre, and the rest of the property pays four-fifths of a penny?—Yes. In the counties of Ross, Nairn, Moray, and Banff the figures are just about the same; I have them all here.

1162. They represent substantially the same thing?—Yes.

1163. Have you any branches upon your line?—We have only two short branches, namely, the Aberfeldy and the Burghead branches; 14 miles in all.

1164. You say that you think that there must be something wrong, either in the law or in the manner in which it is worked, to lead to those results which you state?—I certainly think so.

1165. You have no branches worth speaking of?—No.

1166. In those proportions which you have already given us as to county rates, have you included parochial rates?—No; those are only the county rates.

1167. In saying that you have paid 1*l.* 9*s.* 6*d.* of assessment per acre; is that for county rate only?—Entirely for county rates.

1168. That is for police and prisons, and militia and lunacy, and that sort of thing?—Yes; and court houses, and the registration of voters, and some other things.

1169. How much do you pay for poor rates throughout the county; have you any statement showing what you pay?—Yes, which shows we pay out of all proportion.

[*The Witness delivered in the following Paper:*—]

Mr. *A. Dougall.*

13 June 1870.

THE HIGHLAND RAILWAY COMPANY.

STATEMENT of POOR RATES for Year 1869–70, Assessed by the several Parishes through which the Line passes, and proportion paid by Company.

PARISHES.	Total Assessment.			Amount paid by Highland Railway Company.			Proportion.
	£.	s.	d.	£.	s.	d.	
Kinclaven - -	231	1	10	13	1	9	One 18th part.
Little Dunkeld -	1,009	5	3	163	8	8	„ 6th „
Weem - - -	-	-	-	3	15	–	–
Dull - -	1,030	5	6	74	7	6	„ 14th „
Logierait - -	944	11	10	56	17	2	„ 17th „
Dunkeld and Dowally	103	13	7	23	12	1	„ 4th „
Monlin - - -	524	4	7	43	18	4	„ 12th „
Blair and Strowan -	811	9	4	136	14	–	„ 6th „
Laggan - -	540	–	–	34	1	8	„ 16th „
Kingussie - -	852	13	6	210	4	–	„ 4th „
Alvie - - -	428	14	–	132	3	5	„ 3rd „
Cromdale and Inverallan - -	1,536	11	3	312	19	9	„ 5th „
Unay - - -	-	-	-	18	12	2	–
Kilmorack - -	735	15	4	49	18	–	„ 15th „
Kirkhill - -	645	3	11	112	19	1	„ 6th „
Inverness - -	6,828	10	10	429	3	4	„ 16th „
Petty - - -	495	11	–	78	14	5	„ 6th „
Uroy - - -	558	10	9	10	1	11	„ 55th „
Nairn - - -	1,175	–	–	77	19	3	„ 15th „
Auldearn - -	514	1	8	28	8	8	„ 18th „
Duthil - - -	581	–	–	116	11	–	„ 5th „
Edinkillie - -	478	7	5	116	14	4	„ 4th „
Rafford -	325	3	10	31	3	10	„ 10th „
Dyke and Moy -	450	17	3	43	15	4	„ 10th „
Forres - - -	1,460	1	2	186	6	10	„ 8th „
Kinloss - -	-	-	-	51	9	2	—
Alves - - -	281	9	4	39	13	7	One 7th part.
Duffus - - -	896	5	9	47	11	1	„ 19th „
Elgin - - -	-	-	-	91	17	3	—
St. Andrews, Lhanbyde - - -	274	6	3	24	4	4	„ 12th „
Urquhart - -	723	10	6	30	10	7	„ 24th „
Speymouth - -	257	3	7	16	15	4	„ 16th „
Rothes - - -	-	-	-	41	16	9	—
Keith - - -	1,827	–	–	64	4	1	„ 28th „
Boharm - -	600	–	–	79	1	6	„ 8th „
Urquhartor Firmtosh	1,108	12	4	72	18	9	„ 15th „
Fodderty - -	830	16	3	11	12	–	„ 75th „
Dingwall - -	749	12	4	42	18	–	„ 18th „
Kilteam - -	476	8	3	63	–	4	„ 8th „
Alness - - -	565	11	9	46	6	6	„ 12th „
Rosskeen - -	949	8	1	88	7	3	„ 11th „
Kilmuir Easter -	484	11	1	63	14	4	„ 8th „
Logie Easter - -	335	4	8	35	13	5	„ 10th „
Fearn - - -	559	9	7	18	17	4	„ 31th „
Tain - - -	744	17	9	84	14	7	„ 9th „
Edderton - -	348	4	10	102	12	8	„ 3rd „
Kincardine - -	560	17	–	20	3	4	„ 28th „
TOTAL - - £.	-	-	-	3,643	13	8	

1170. What proportion do the rates which you pay bear to the whole dividend which you pay to your ordinary shareholders?—The rates were one-third of what we paid to the ordinary shareholders last year.

1171. The local tax collector collect one-third from you of what your ordinary shareholders receive?—They do.

1172. Do you pass through the town of Elgin?—We do.

1173. The General Police Act has been adopted there, has it not?—It has.

1174. Upon what proportion of your valuation do you pay police rates in Elgin?—So far as the burgh goes, we pay upon one-fourth of our valuation on the line; on the stations we pay in full.

1175. What is the reason of the difference?—They have adopted the General Police Act.

1176. The Police Act makes you pay in full upon the station buildings, and one-fourth upon the line?—Yes.

1177. In short, so far as regards the police rates within the city of Elgin, you are assessed upon the same principle as is proposed in the Bill?—Quite so.

1178. And in Inverness, Dingwall. Invergordon, and Tain, where the General Police Act has not been adopted, you pay upon the full valuation?—We pay upon the full valuation of the line and stations.

1179. You escape with one-fourth in Elgin only because that is a provision of the General Police Act which they have adopted?—Quite so.

1180. In Inverness, what proportion of the whole police rates do you pay?—We pay one-seventh of the whole.

1181. Do the particular sums appear in the statement which you have given in?—Yes.

1182. Have you a railway police upon your own premises to watch them?—Yes; we watch our premises ourselves, entirely at our own expense; we constantly have one of the borough police at the Inverness station, but we pay him ourselves.

1183. So that you really do all your police duty at your own expense?—We do.

1184. Mr. *Dalglish.*] What is the gross revenue of the Highland Railway?—£. 215,000.

1185. What is the amount of the net revenue of the railway paid in the shape of dividend?—£. 125,800.

1186. What is the valuation in the books?—£. 72,655.

1187. What is the gross amount paid by the railway company for rates and taxes?—£. 7,100.

1188. Is that putting two half-years together?—Yes.

1189. What rate per cent. is that upon the valuation?—It is about one-tenth; it is about 10 per cent.

1190. Does that sum include income tax?—No.

1191. Have you any statement to show what income tax you pay?—I forget at this moment what is the amount upon which we pay income tax.

1192. *Chairman.*] You pay upon the net revenue, do you not?—Yes; I think that we pay upon upwards of 100,000 *l.*

1193. Mr. *Dalglish.*] Do you know what is the average rate per cent. for rates and taxes paid by other landed property?—No.

1194. What is the difference between the net revenue paid in the shape of dividends or interest, upon the stock for the year 1868-69, and the sum at which the railway is valued in the valuation roll; is it not about 50,000 *l.*?—Yes, just about that.

1195. Would

195. Would that be a fair margin for a lessee e took a lease of the undertaking?—I do not ık that it would.

196. If another railway company were to r you 72,000 *l.* a year for the Highland Rail- , and were to agree to work it, would you k it enough?—I do not think so.

197. Does the sum paid out for working ex- ses include the whole cost of maintenance of ?—It does.

198. Then the 125,000 *l.* of net revenue is y earned after paying all expenses?—Yes.

199. If the Highland Railway had been con- cted with money raised entirely by ordinary k, what would have been the rate of dividend the last year or two?—I do not think that it ld have been much higher than it is, because money which we have borrowed has been owed upon very favourable terms; we pay at 4¼ per cent. for the money which we have owed, and upon some of it 4½ per cent.

200. And what do you pay your ordinary eholders?—Two and three-quarters per cent. year.

201. In that case, supposing that the line had all made with capital belonging to the com- , you would have been able to pay a dividend per cent.?—I daresay about that.

202. Upon the whole amount of capital?—

203. You say that you pay one-seventh of police assessment of Inverness; have you any what proportion of the town and borough of erness is occupied by the railway, in propor- to the rest of the borough?—A very small ortion. I should think that we do not occupy e 20 acres within the borough.

204. Have you any knowledge of the extent creage within the borough?—I do not know

205. But yours is much less than one-seventh? think very much less.

206. I think that you said, in answer to the d Advocate, that you did not approve of the ent mode of valuing railways?—Yes.

207. Do you think that any other mode would in a fair value?—I think that if the value confined to what we pay to the ordinary eholders, it would be fair.

208. Upon what principle would it be fair; uld be merely a means of finding the value; why would it be fair to tax railways in that , while you tax other property in a different e?—There is a great risk in carrying on a way, which does not exist in any other ness; there is the risk of accidents, for nce, which we are not allowed by the ssors.

209. Have you considered a different mode certaining the value of railway property for tion?—I have not.

210. Do you not think that it would be a r mode to value the railway itself at the unt of the space of property withdrawn by railway from the taxable space of a borough unty?—If you could find the value of the occupied, I think that that would be a very way.

211. Could you not find it by ascertaining the e of the adjoining land?—Yes, with some ulty.

212. Do you think that that would be a fair e of ascertaining the value of the land occu- by the railway?—I think so.

1213. Adopting that principle, so far as you know, in the town of Inverness, you would pay a much less amount upon that principle, than you do upon the present?—We should.

Mr. *A. Dougall.* 13 June 1870.

1214. Do you see any difficulty in ascertaining the value of a railway upon that principle?—There would be some difficulty; but I think that it could be arrived at.

1215. You think that that difficulty could be overcome?—I think so.

1216. Mr. *McLagan.*] You have stated that the amount paid for wages by your company is 50,000 *l.*—Yes.

1217. Is not the whole of that 50,000 *l.* deducted by the assessor before arriving at the net revenue of the railway?—Yes; but then he does not give the heritage the benefit of it; he does not give the heritage the benefit of the profits which a private trader would put into his pocket by employing those men.

1218. But in the case of any ordinary trader, take a manufacturer for instance, I do not see why any part of the wages paid by him should be put to the credit of the heritage?—A private manufacturer makes his profit upon the workers, whereas we do not get any profit from these men; it all goes to the company, and the heritage is not credited with any part of it; it is not allowed by the assessor.

1219. I understand that he deducts the whole of the 50,000 *l.* before he arrives at the net revenue?—He does.

1220. What more do you want?—I think that the profits which we might legitimately expect upon these workers should also be deducted before we arrive at the *cumulo* value.

1221. Why do you expect any profits from your working at all?—I think that it is a fair thing to expect, as any one else does who employs men.

1222. You stated that you thought that the legitimate way of arriving at the amount to be assessed upon railways was by taking what was paid to the ordinary shareholders?—Yes.

1223. Supposing that nothing was paid to the ordinary shareholders, would the railway escape from any taxes?—It would according to that plan, but there are few railways which pay no ordinary dividend; and if these escaped for a short time I don't think other property could complain much, as railways have vastly improved the value of the property, and, instead of increasing the rates, have diminished them by augmenting the area upon which the assessment is levied.

1224. Would that be fair; is it the case with any other property in the country; take the case of a proprietor farming his own land, it is generally said that he makes no profit, or no rent, upon his own land; would it be fair to say that there should be no rental upon which he should be assessed?—I do not think that there is any proprietor who makes no rent upon his own land.

1225. Supposing that your railway company, by very bad management, made no profit at all, just the same as if a very bad farmer made no profit upon his farm, would it be fair to say that the railway company should escape the taxation which is paid by all the rest of the country?—I think that railways would be managed to the best advantage, and it is very rare indeed that a farmer makes no profit; at all events, his farm will let for something in the market, and the assessment would be levied on the rent.

 1226. Suppose

Mr. *A. Dougall.* 13 June 1870.

1226. Suppose a case of mismanagement, and we have many cases of mismanagement in railways, as well as in other property?—If the railway does not yield any profit to the shareholders, I think that the taxation should be light.

1227. Then you think that in the case of manufacturers and proprietors and others, when there is no profit or no rent in a bad season, no taxes should be paid?—A manufacturer gives up his business when he makes no profit, but we cannot do so if a railway does not pay.

1228. A proprietor cannot give up his land, or he will starve?—He may get a small amount, but he will get something, and on that he would pay rates.

1229. Have not the farmers to pay upon the full rental for which the land would let?—Yes; but I do not think that there is the slightest comparison between land and a railway.

1230. Then why did you make the comparison before; you stated that you paid 1*l.* 9*s.* per acre, while the landed proprietors only paid four-fifths of a penny; why did you mention that?—I merely mentioned that to show how unfair our valuation is as compared with other properties.

1231. Supposing that, instead of a railway, a house or a manufactory should be built upon a quarter of an acre, do you think it fair that that householder, or manufacturer, should pay only upon the quarter of an acre upon which the house or the manufactory was built?—He should pay upon what the house would bring as a lettable subject in the market.

1232. Should he not also pay upon the profits of his manufactory?—If he paid in the same way as the railways, he would; and if he did so, and every one else, we would be content; our complaint is, that we are assessed practically on means and substance, while no other one is

1233. He would pay upon the rental of the house, and not upon the value of the land?—Yes.

1234. Then why do you make a distinction in the case of a railway?—Because I do not think that you can let a railway one year with another, as you can let a house.

1235. Supposing that the house was not let, and was empty, or that the proprietor was living in it, a value would be put upon it, and he would have to pay according to that value?—He would pay on what it would let for.

1236. And all that we want is for the railway to pay upon the value put on it by the assessor?—Yes, provided that the value is put on it by the assessor in a fair way, and not on 65 per cent of our net income.

1237. Sir *Eduard Colebrooke.*] You said that you thought that the assessment of the railway should be only upon the income of the ordinary shareholders?—Yes.

1238. That is after deducting all that is paid for the interest on the debt?—Yes.

1239. You would apply the same principle to other properties?—Yes, if the value by the assessor was arrived at in the same way as in the case of railways.

1240. If you deduct the interest of the debt upon a railway, must you not do the same with landed property?—I do not think so; I do not think that landed property and railways are a fair comparison.

1241. Do you see any reason why you should assess merely upon the ordinary receipts in the one case, and should charge upon the debt in th other; the land owner is assessed upon the ful value?—He is, I think, assessed upon his ne value.

1242. He is assessed upon the full value of hi property; he is assessed upon the gross income —Yes, but that value is arrived at after the ex penses of repairs and other things are deducte by the tenant, and the net rental is assesse upon.

1243. Is the amount of repairs to be regarde in any case as an equivalent for the amount debt upon the property?—I do not think that th debt is an element in the matter.

1244. But you say that you think that it shoul be applied in the case of railways?—Yes, so lon as the existing mode of valuation is adhered to.

1245. With regard to the charge for police the borough of Elgin, you say that it is only on fourth on the line, and you have stated the reas to be because you pay for your own police?— Inverness we have our own police.

1246. Is there not another reason, namel that you light the station?—We light the st tions ourselves.

1247. Is not that one reason why you pa upon a lower valuation?—I do not know wh the reason is, but it is according to the Gene Police Act; I suppose that it is in consequen of our having police ourselves.

1248. Do you not think that the lighting h also something to do with it?—I think it ve likely.

1249 With regard to your not being allow for the ordinary risks of trade, and no allowan being made for accidents, do you think that t per centage which is deducted on the value your plant is insufficient?—I think so, becau the assessor only makes an allowance on thre fourths of its value, and not upon the full valu

1250. There is 12 per cent. for tenants' prof and there is 5 per cent. for deterioration; you think that the 5 per cent. would cover risks?—I do not think so.

1251. What would you give as an estimate what would be a proper deduction?—I have considered that point.

1252. You cannot give an estimate of w the additional risk run in that business wo amount to, and what the addition should be what is now given by the assessor?—No, bu would be very great. I remember that Edinburgh and Glasgow Railway Company an accident which stopped their dividend for years.

1253. Was that on account of damage to th line?—It was on account of damage to pass gers. We incur that risk every day that run.

1254. With regard to your proposal that additional deduction should be made upon amount paid in wages; what sort of amo should you propose as an additional deducti you pay, you say, 50,000*l.* a year?—Yes. think that 25 per cent. would be a reason deduction.

1255. Mr. *Orr Ewing.*] Did you take an terest in this question last year?—Yes, i general way. I was not up here about it.

1256. Are you aware of a compromise wh was entered into last year between the rail companies and the parochial boards?—Yes.

1257. Will you explain to the Committee w that was?—I believe the arrangement was,

whole of the maintenance of way was to be ducted.

1258. *Chairman.*] Were you a party to that angement?—Our company was not a party it.

1259. Mr. *Orr-Ewing.*] You have said that u are quite conversant with the fact?—I know fact, but we were not consulted about it.

1260. *Chairman.*] What you have heard from er people about the compromise between ochial boards and railway companies would be evidence. Who told you?—I saw it the papers, that a Bill was before Par-nent.

1261. Mr. *John Hamilton.*] You mentioned t you thought that the way in which railways e assessed under the Police Act was a fair ?—I think so. The line is assessed at 25 cent., and the stations fully.

1262. You think that that principle should be ed upon in the Bill which is now before us?—ink that it would put railways upon a par h other property.

1263. Do you know that in the Police Act the e deduction is made in the case of all lands, es, minerals, and quarries, as in the case of ways, namely, that they are assessed upon fourth?—I believe so.

1264. To what rates does that apply in the ough of Elgin?—To police, lighting, and nsing, and all the borough rates.

1265. Does it apply to the prison rate?—No, is a county rate.

1266. Does it apply to the registration of ers?—No.

1267. How many police have you?—At Inver-we have one policeman always at the station.

1268. How many policemen have you upon whole line?—We have none on the line.

1269. You have only one policeman alto-her?—Yes, but our property is always at the ions, except when running; and at the stations protected, and is entirely under the control ur own men.

1270. Have you any police attending at the ller stations?—No; we have police at Perth, ch is one of our termini.

1271. Supposing that a person travels on the without a ticket, and gets out at one of the ll stations, what do you do with him?—Our et collectors and station masters check him as as they can.

1272. Supposing that he will not pay, what do do?—Then we take his address, and we e a summons upon him, and he comes before sheriff.

1273. In fact, you must employ the county ice?—We never employ the county police in es of that kind

1274. Do you ever employ the county police? n cases of theft we do employ them.

1275. And of course if a man is punished, he s to the county prison?—He does.

1276. You get 5 per cent. upon the deteriora-n of plant?—Yes.

1277. Do you not also get an allowance for airs and renewals, including working ex-nses?—No, not in the 25 per cent., which the essor allows us; we get the half of the main-ance of way.

1278. Do you not get the whole expenses?—; the law expenses are not allowed us, and whole of the head office expenses are not wed us, besides other items.

1279. Are you not allowed for repairs and renewals?—The actual sum expended upon repairs and renewals is allowed.

1280. And also 5 per cent. for deterioration?—Yes.

1281. Mr. *Miller.*] Where does your line begin, and where does it end?—It begins at Perth, and goes on to Inverness and Bonar Bridge, and branches off at Forest to Keith.

1282. How many miles is your line?—Two hundred and forty-six miles.

1283. What is your capital?—£. 2,900,000.

1284. How much is that a mile?—Between 10,000 *l.* and 12,000 *l.* a mile.

1285. How much do you allow of that capital for plant?—About 350,000 *l.*

1286. Out of 2,800,000 *l.* odd?—Yes.

1287. That would reduce your capital laid out upon the line to about 2,500,000 *l.*—About that.

1288. How much is that a mile?—About 10,000 *l.* a mile.

1289. It is rather more, is it not?—Yes, a little more.

1290. How many acres have you in a mile?—Eight acres in a mile.

1291. So that your value, taking it by the acre, would be what?—About 1,250 *l.*

1292. Have you made a comparison between the land in the county and the land occupied by your line?—Yes.

1293. Is the land in the county all covered with property of that value?—It is not covered with railways.

1294. Is it covered with anything?—Some of it is.

1295. That is where there are houses?—Yes; and where it is cultivated and let as pasture.

1296. Do you think it a fair mode of comparing the two properties, to value the one as being without anything whatever on it, and to value the other as having property upon it to the extent of 1,200 *l.* an acre; you have property laid out of about 1,200 *l.* an acre, as I understand?—Yes.

1297. You compare that property with the 1,200 *l.* upon it with other property which has nothing at all upon it?—It has something upon it; it is let as pasture, and is cultivated and built upon; the land we occupy is covered by embankments, tunnels, &c., of no value of themselves. It is the business we carry on which is of any value.

1298. That is what nature has placed upon it?—What nature and industry have placed upon it.

1299 Do you think that, comparing the taxation upon railways with the taxation upon a plain acre of land, that is a fair way of putting it?—My object is to show the great contrast which there is between the two

1300. Do you think that it is a fair contrast?—Yes; for this reason, that, considering the land which we have taken from the county, and upon which we have built a railway, cut tunnels and embankments, the county has lost nothing, but has gained.

1301. The same thing would be said if I took a piece of land from the county and built a house upon it?—But that house is assessed upon a very different principle, namely, upon the rent from one year to another; we are assessed upon our income.

1302. Is it your opinion that railways can be let?—I think that it would be very difficult to let them.

Mr. *A. Dougall.*

13 June 1870.

1303. Is it possible?—It would be difficult.

1304. Then how would you value railways, if it is not possible to value them at what they would let at from one year to another?—I think that their net income can be taken.

1305. What is the net income?—The net income of the Highland line is about 21,000 *l.* a-year. I am speaking of the income to the ordinary shareholders.

1306. Who are the ordinary shareholders?—They are the holders of postponed stock.

1307. Supposing that a man built a house for 1,000 *l.*, and borrowed 700 *l.* upon it, would you only tax that house upon the 300 *l.*?—I would tax it upon what it would bring in the market.

1308. You would tax it upon the whole value?—Upon the rental; whatever it would bring in the market.

1309. As the ordinary shareholders were foolish enough to begin a railway with a capital totally inadequate to make the railway, would it be fair to enable them to benefit by their mistakes?—Shareholders sometimes begin railways, expecting them to be made for a certain price, whereas the result is very different.

1310. But is not the outlay upon the railway the capital laid out, from whatever source it comes, whether it is borrowed money, or preference shares, or whatever it may be?—No doubt.

1311. You are the proprietors of the Perth and Dunkeld Railway?—We are.

1312. How did you acquire it?—We amalgamated it with the Highland line.

1313. What did you pay them?—Six per cent. upon the ordinary stock.

1314. You thought that it was worth that?—Yes, we thought that it was worth that, because we could not do without it, and not because we thought that it was worth that by itself; but situated as it was, between the terminus of our line and the city of Perth, it was absolutely necessary for us to come to some arrangement with them for it; and we gave them that sum in order to get the command of the line.

1315. You also have the line from Perth to Stanley, have you not?—No; we have only running powers.

1316. What do you pay for it?—An annual rent of 5,000 *l.*

1317. How many miles is it?—Seven miles and a qurter.

1318. Therefore you pay for your portion of the traffic 5,000 *l.* a year?—We pay for the use of the line 5,000 *l.* a year.

1319. That is about 700 *l.* a mile?—About that.

1320. Does your traffic form a large portion of the traffic upon that portion of the line?—Not a very large portion; it is not so large as the Caledonian traffic. I do not know what proportion it bears to the Caledonian traffic.

1321. But still you can afford to pay 700 *l.* a mile for it?—We pay that.

1322. Have you any other lines in the same position?—We amalgamated the Inverness and Nairn line, but it was in the same position; coming from the South, we could not get to Inverness except over it, and we purchased it upon the same terms as the Perth and Dunkeld line.

1323. At 6 per cent?—At 6 per cent.; but, as I said before, these sums are not given as the value of the lines, but in order to enable us to work economically and conveniently for th public; and also to enable us to get traffic whic we should not otherwise get unless we had th control of these different lines.

1324. Do you pay that amount to the share holders individually, or to each company?—Th companies are dissolved; we pay the amount t the shareholders individually.

1325. That not being ordinary stock, yo would relieve all those parties from taxation?— They would not pay any part of the taxation.

1326. You would relieve them from it?—The however, run part of the risk, because if th profits were not made, they would not get th dividends.

1327. You would relieve them from taxation —They do not pay any taxation now.

1328. You pay it for them?—Yes.

1329. And that burdens your ordinary shar holders?—Yes.

1330. And they, taking the burden of th rent which you have to pay, you would relie those who have the property which the ordina shareholders have rented?—They would be the same position as they are now; they do n pay it now, and they would not pay it then.

1331. You not only give them 6 per cent., b you pay everything besides?—We pay ever thing besides; they pay nothing.

1332. Therefore, it comes to more than 6 p cent.?—It may in that way.

1333. What was the cost of your line fro Dunkeld to where you join the Elgin line? About 9,000 *l.* or 10,000 *l.* a mile.

1334. And you have no mode by which y can value that, except by taking a certain pr portion of the net revenue?—I do not know any other plan.

1335. How would it do to take a certain i terest upon the capital, in the sane way as y do in the case of manufacturing works?—I not think that it would answer.

1336. Why?—Because in estimating the val of a line, I do not think that it signifies what t cost of the works is; you might have a ve costly line through a mountainous district, w a very small traffic, and it would be very unf to value the line upon the cost of those works.

1337. If you cannot get the line without the does not it form a part of the cost of the line? It forms a part of the cost of the line.

1338. If a manufacturer puts down a mill, it of course an advantage to him to put it down cheaply as he can; but there are situations wh it cannot be put down cheaply; would you reck a dear mill at the cost of a cheap mill?—It wou be valued at what it would let for in the mark

1339. Are you aware that mills, manufa tories, and things of that sort, are very oft valued at a rate per cent.?—I believe that th are.

1340. And you object to that principle bei applied to railways?—Yes; we do not object its being applied to a station, but we do object its being applied to the line.

1341. Why?—Because I think it is very u fair; I do not think that the assessor's val should depend upon the character of the worl because in some parts of the country the wor are most expensive.

1342. So much the worse for the railway co pany?—I do not think that that plan would wo well.

1343. It would not work your way, at event

ents?—I do not think that it would be fair to e railways.

1344. You do not approve of it?—I do not prove of it.

1345. You do not know why, except that you do t think that it would be fair?—I do not think it it would be fair, nor would it work well.

1346. The outlay upon your line comes to, , 10,000 *l.* a mile?—Yes.

1347. Does that include the stations?—It es.

1348. Are they expensive along your line?— , not very expensive, except at Inverness and gin, Ferres, and Nairn, and some of the towns.

1349. You mentioned in one of your answers t railways were subject to accidents, and to an raordinary expenditure of that sort?—Yes.

1350. Have you ever had anything of any sequence in the way of accidents?—We have en fortunate enough not to have any accidents our line.

1351. Therefore you have not anything to nplain of on that score?—We do not complain present, but we may have an accident on any . It is a risk which we run, the same as in case of all other railways.

1352. Do you know whether landed property valued at the gross or at the net value?—I ow that it is valued at what the tenants pay to proprietors for rent.

1353. Without any other deduction?—The luction is taken off by the tenant before the t reaches the landlord.

1354. Supposing that this Bill passed, how uld that matter stand?—There would be no luction allowed to anyone, but the deduction uld be taken off in this way, that a tenant n taking a farm, before he agreed to pay the t, would deduct all the expenses to which he uld be put in keeping the buildings, fences, l the roads in a proper state, so that the rent ich the landlord gets is really a net rent.

1355. Do you think that there are no taxes n land?—There are taxes upon it.

1356. Have you any idea of the amount of ation upon landed property?—I do not know precise amount.

1357. But whatever it is, whether it is much little, this Bill would sweep it away?—Yes; the Bill would sweep it away as regards lways. We should pay upon our gross value.

1358. I understand the object of this Bill to that you should pay upon one-fourth of the ue?—Yes; but at present we get deductions n the poor rates, and those would be lished.

1359. At what is your line now valued?— 72,665.

1360. Half the maintenance of way is taken ?—Yes; it is about 7,000 *l.* in the half year.

1361. Then you would take that off the 000 *l.*, supposing this Bill to pass?—Yes.

1362. What would that leave?—£. 65,000.

1363. And then you would assess for rates, w much?—One-fourth of that would be ,000 *l.*

1364. And you pay your shareholders how ich?—£. 21,000.

1365. Is that the whole which you pay?—To ordinary shareholders.

1366. I am talking of the whole which you y?—We pay 42,000 *l.* to the preference shareolders, and 21,000 *l.* to the ordinary shareolders.

1367. You pay 42,000 *l.* to the preference shareholders, who, as I understand, are not taxed at all?—They are not taxed; preference shareholders are never taxed directly.

1368. Then they are relieved of all taxation?—Just so.

1369. You pay for dividends or interest, how much?—About 62,000 *l.*

1370. Deducting a certain per-centage upon the capital in plant, which is, say, 350,000 *l.*; supposing that you took 5 per cent. upon that, what would be the result?—That would be 17,500 *l.*

1371. £. 17,000 taken off that amount would leave you something like what, 50,000 *l.*?—Rather under that.

1372. Then you would wish, instead of paying upon rather under 50,000 *l.*, to pay upon 16,000 *l.*?—Yes, under the Bill.

1373. And you think that that would be fair?—I think that it would be putting railway property upon something like a par with other property.

1374. Is there any other property which pays in the same way?—There is no property which I know of that is valued in the same way as railways; if others were assessed on means and substance we would be satisfied.

1375. Do you think that your railway would not let for more than 16,000 *l.* a year?—I do not think that it is capable of being let from year to year.

1376. Supposing that the Caledonian Railway Company were to offer you 16,000 *l.* a year, would you take it?—I do not know.

1377. You do not know whether you would accept the offer or not?—I do not know whether we should accept it or not.

1378. You have not the least idea upon the subject?—That is not a question for me to answer.

1379. Supposing that you were asked for your advice by the shareholders, would you recommend them to let your line for 16,000 *l.* a year?—I should require to consider that question before answering the shareholders.

1380. As to the valuation which is put upon the railway in the different parishes, do you object to the present mode of dividing the *cumulo* value over the parishes?—No.

1381. Mr. *Grieve.*] Have you read this Bill?—I have.

1382. In the 3rd clause, provision is made for ascertaining the annual value of water works and gas works; and the 6th clause refers to the assessment on railways, canals, water works and gas works?—Yes.

1383. Do you consider it an omission in this Bill that no provision is made for ascertaining the amount of the value of harbours and docks?—I do not know how harbours and docks are valued. I have not inquired into that matter; if they are valued in the same way as railways, I think that they should be included, but I do not know how their value is ascertained.

1384. Have you given any attention to the value of these various subjects?—Not of harbours and docks.

1385. Have you given attention to the value of gas and water companies?—No.

1386. I suppose that you are aware that harbours and docks are constructed on borrowed money, just the same as in the case of gas and water companies?—I believe so.

Mr. *A. Dougall.*

13 June 1870.

1387. Supposing that a harbour showed a profit of 10,000 *l.*, and that a gas work showed a profit of 5,000 *l.*, and that a water company showed a profit of 2,000 *l.* over and above the borrowed money and working expenses, would you consider it fair that the parochial and other rates should be levied on only one-fourth of these sums?—I do not feel competent to give an opinion upon that point, because I have not studied it.

1388. You are competent to give an opinion upon railways; would you apply a different principle to these subjects from that which you would apply to railways?—I am not competent to speak upon gas and water works; I have not looked into that matter.

1389. Mr. *Crum Ewing.*] You have stated that you employ police yourselves to watch the line?—We do.

1390. Do they just watch, and do nothing else?—They do not do anything else.

1391. They just walk up and down the line?—We have no policemen on the line outside the stations; but those inside the stations do nothin but watch.

1392. Outside the stations you are entirel dependent upon the county police?—We depen upon our own men at the different stations, an the surface men upon the line; we have no polic in the country.

1393. You have just one policemen to do th whole thing?—We have one policeman who i always stationed at Inverness.

1394. Is there no policemen at any oth station?—At the Perth Station there is al police; but we are joint proprietors there.

1395. You have no police of your own exce the one man at Inverness?—Just so.

1396. Sir *Hervey Bruce.*] Does the four-fifth of a penny which you have stated, cover th expenses of the entire county rates, apply to th whole of Scotland, or only to the counties throug which your railway passes?—It only applies t the county of Inverness through which our rai way passes, but the rates in the other countie are nearly the same.

Mr. Alexander Ramsay, called in; and Examined.

Mr. *A. Ramsay.*

1397. *Chairman.*] You are Manager of the Edinburgh Water Company?—Yes; the water company has ceased to exist, in so far as the supply of water is concerned; but I am still the manager so far as regards winding up its affairs.

1398. It is to be superseded by a trust in the municipal corporation?—Yes.

1399. You were manager of the Edinburgh Water Company for a great many years?—About 25 or 26 years.

1400. Is the heritage belonging to the water company all situated in the county of Edinburgh?—It is.

1401. And it was therefore valued by the county assessor?—It was, in so far as in the county. In the burghs the valuation is by the burgh assessors.

1402. Will you be kind enough to tell the Committee what deductions were made in valuing it?—We were allowed the deduction of the whole of the working expenses, maintenance, and so on, excluding outlay for construction of works, laying of pipes, interest on borrowed money, and landlords' taxes.

1403. You were allowed office expenses, and law and Parliamentary expenses?—Yes.

1404. In fact, your whole expenses were allowed, except owners' taxes?—Yes.

1405. The interest upon borrowed money was allowed?—No; the requirement of the city assessor was, to give him the amount of revenue drawn by the company for the supply of water for the particular year, the amount of expense incurred in earning the revenue, exclusive of interest, outlay on the erection of works, and laying pipes, and landlords' taxes; and the total amount expended by the company in erecting works and laying pipes in the parishes in which they were situated respectively. That is the information which has been given year by year, and which has been supplied from the commencement without challenge.

1406. The assessor then took your gross revenue?—Yes.

1407. And he made these deductions from it?—Yes.

1408. What was the balance; how did estimate the profits?—We deduct the workin expenses, and all expenses chargeable upon th income, including the interest, and that leaves a certain sum of money applicable to dividen Of course the interest is not taken into accou by the assessor; the interest is paid out of th income. The amount of expenses incurred earning our revenue, which, for the ye ending May 1868, was 39,523 *l.* 3 *s.* 5 *d.*, w 6,942 *l.* 18 *s.* 1 *d.*, and the sum expended up the works was deducted; leaving the balan chargeable for taxes.

1409. The deductions which were made we the whole expense of maintenance?—Yes, wor ing expenses.

1410. Working expenses including not h the maintenance, but the whole of the mai tenance?—Yes.

1411. Sir *Graham Montgomery.*] Does th 6,000 *l.* odd include all that?—Yes; it is near 7,000 *l.* The income itself was only 39,523 and the expenses upon that were 6,942 *l.*, for t year 1867-68.

1412. *Chairman.*] The assessor allowed you deduction of the whole of that amount as cost maintenance?—Yes.

1413. Which would correspond in the case a railway to the maintenance of way?—Qui so.

1414. Mr. *Orr Ewing.*] Can you prepare table for the Committee showing the data up which the water works are assessed?—Yes.

1415. We do not wish to have every paris but we should like to have it in *cumulo*?—Yes.

1416. Mr. *John Hamilton.*] Who assessed yo —The burgh assessor, Mr. Paterson.

1417. For the county rates?—Yes; there i difficulty in separating the country parishes fr the city one, and so by common consent it h been thrown into the hands of the burgh a sessor.

1418. Did he know that you made these ded tions?—Yes.

1419. But the county assessor has nothing do with it?—No; the county assessor valu

the country parishes; but since the Land nation Act was passed, the allocation has n specially left to the city assessor.

420. Sir *Edward Colebrooke.*] Have you the of your assessment? — Yes; I will hand n in.

421. Can you state what are the expenses of ntenance in proportion to the valuation?— he year to which I refer the expenses were 2 *l.* out of 39,523 *l.* of gross value.

422. Mr. *Miller.*] Can you state the amount naintenance?—I have given it for the year , the income for that year being 39,523 *l.*, the expenses of the company chargeable to me, except for interest and landlords' taxes, g 6,942 *l.* 18 *s.* 1 *d.*

423. I am aware of that, but I want the unt of maintenance?—The gross revenue 39,523 *l.* 3 *s.* 5 *d.*, the expenditure allowed n that sum was 6,942 *l.* 18 *s.* 1 *d.*, leaving 80 *l.* 5 *s.* 4 *d.* as the assessable property.

424. You have stated that very distinctly, but his 6,942 *l.* how much is for the maintenance ne works?—£. 3,779. 3 *s.* 8 *d.*

425. For maintaining the works? — Yes; es, repairs, salaries, and so on; that is the ntenance.

426. And broken pipes, I suppose?—It in- es everything. We have other items; ting and so on, and a small sum for surface age and miscellaneous expenses.

427. Is the maintenance of your works, in r estimation, anything like the maintenance line of railway?—I do not know anything it railways, but we have been very careful to the works well done at first, and so to cause rwards as little expense in the maintenance ossible. We are, however, subject to many s, as well as railways. Supplying water is a t hazardous business; most people know what risk is, from what occurred a little while at Sheffield. I daresay the railway people's s are also very great.

428. Have you had any bursting of reser- s?—No, but we have had dozens upon dozens pipes burst.

429. Sir *Edward Colebrooke.*] Your risks ld be chiefly in towns and in the reservoirs? he risk is partly in the town, and partly ng the line. In the course of last year a very e number of pipes burst, and we not only the expense of replacing them, but we had ay the land damages.

430. Are the pipes under ground?—Yes, all hem.

431. In your estimate of net profits do you e any deduction for tenants' profits?—Yes, are allowed 10 per cent. for tenants' profits, ch is a most absurd thing; the error is in legislation under which the assessment is laid. liament has tried to legislate upon exceptional jects as if they were not exceptionable, while y are entirely so; you cannot bring them to test of letting, as in the case of land or other perty, because no tenant would take them; therefore I think that it is quite an unjust unreasonable thing to assess property of that cription in the same way as you assess land, houses, or anything which can be brought to test of rent.

432. Mr. *Miller.*] Can you tell us upon what you pay dividends?— Yes; this year we ll pay a dividend upon the sum of 414,000 *l.*; vas not quite so much last year.

0.93.

1433. At what rate?—This year our dividend is 6½ per cent., and it was so last year.

1434. And, as I understand, that you have sold the concern at 6½ per cent.?—No, only at 6 per cent.

1435. Upon what amount are you assessed?—£. 32,580.

1436. But you pay dividends upon 414,000 *l.*?—Yes.

1437. How much does that come to?—This year it will be 26,000 *l.* odd.

1438. Sir *Edward Colebrooke.*] Are you quite certain as to your figures?—Yes; the figures are 32,580 *l.*, from which we get a deduction of 20 per cent. for the half year, which means 10 per cent for the whole year; that is called tenants' profits.

1439. Mr. *Miller.*] Then you are not assessed upon the 32,000 *l.*?—No, we are assessed upon that less 10 per cent.

1440. Sir *Edward Colebrooke.*] Then the real receipt would be a little above 28,000 *l.*?—Yes, about 29,000 *l.*

1441. You said that the assessment was made by the city assessor; was there no understanding with the county assessor before the assessment was made? — I rather think not, because my transactions with regard to the allocation in the city parishes have been all or nearly all with the city assessor. We get 20 per cent. upon the half of the rent.

1442. Sir *Graham Montgomery.*] Can you suggest a more equitable mode of valuing a water company than the present one?—The mode proposed under the Bill is the only approximation to a fair and equitable mode that I have seen.

1443. Upon what data do you proceed in that statement?—In the Poor Law Act, and also in the Lands Valuation Act, you proceed upon the assumption of the rent. Now, as I have said already, you cannot bring a waterwork to the test of the rent, because it is not lettable; then I think that a reason why there should be a very great reduction from the ordinary rent is, that in the first place we have no population. We have just seven men in the whole county, therefore we add nothing to the pauperism of the country; we also require no watching, and therefore we should be exempted from the police rate.

1444. But you do not maintain that your valuation in the country parishes through which your pipes go should be the same as that of the adjoining land?—No; but I maintain that if it were reduced to one-fourth part of the value put upon it by the assessor, it would only be a fair abatement.

1445. You hold that that would be equivalent to your profitable occupation of that land?—Yes, I think so, but it would still be very much higher than the value of any land through which those pipes go.

1446. You think that that is the easiest mode of getting at what would be the profitable occupation of land in the parish?—I think so, because the legislation as it stands now has led to an enormous amount of litigation with the railway companies and others not of a satisfactory kind; and therefore it ought to be very strictly and rigidly defined, leaving no room for mistake on the part either of the assessor or of the parties who are called upon to pay.

1447. You object to the principle of taking your gross receipts and making certain deductions

Mr. *A. Ramsay.*

13 June 1870.

in ascertaining the value of a waterworks company?—I think that the principle upon which it ought to be adopted is, to take the gross revenue after deducting the whole of the working expenses, and then to reduce the rate to one-fourth part of the ordinary rate; and there does not seem to me any possible way of doing it fairly otherwise. To assess water companies upon the footing on which they have been assessed is quite exorbitant, and it makes a mere mockery of the law which says that they are to be assessed upon the sum at which they would let to a tenant. Supposing it possible to let the works to a tenant, no tenant would give anything like the amount on which the assessment is laid, on account of the enormous risk he would incur.

1448. Do you not think that the profitable occupation of the land to you in the parish would be more than one-fourth of the gross value?—No; you observe that a waterworks company add nothing to the pauperism, which is the ostensible ground on which you charge the rates; they add nothing to the cost of the police, because they require no watching.

1449. Do you come to this assumption upon any calculation which you have made, or is it just a rough-and-ready way of ascertaining the valuation of a water company?—I know of no other mode of doing so.

1450. *Chairman.*] The phrase "rough-and-ready," very accurately expresses it?—Yes.

1451 Mr. *Miller.*] But you have let your property at 6 per cent.?—No, we have not let it; we have sold it at 6 per cent.; we have let it go out of our hands for that amount.

1452. Did you object to let it go out of your hands at 6 per cent.?—We did; but supposing that we let it at 26 per cent. that would not justify the laying on of a rental to that extent having regard as I have said to the fact, that we add nothing to the pauperism of the country and it is the pauperism and the police which we pay for.

1453. Sir *Graham Montgomery.*] But you get a considerable deduction, do you not?—No.

1454. The 32,000 *l.* is the gross value at which you are entered in the valuation roll?—Yes, less 10 per cent. as tenants' profits.

1455. You are allowed a deduction from the rates under the Poor Law Act, are you not?—No, we get no deduction. I have given you the exact sum upon which we are charged.

Mr. William Munro, called in; and Examined.

Mr. *W. Munro.*

1456. Mr. *John Hamilton.*] You are one of the Surveyors of Taxes and Assessor under the Lands Valuation Act for the county of Lanarkshire?—I am the Government Surveyor for Stamps and Taxes, and Assessor of Lands and Heritages for the first district of Lanarkshire, which comprises over two-thirds of the area, and above one-half of the valuation of the county.

1457. As such it is your duty to value the property in the county?—Yes; I make up the valuation roll of that part of the county.

1458. Upon what principle do you do so?—Upon the principle of what these lands and heritages would let at from year to year; under the 6th section of the Valuation Act.

1459. If they are not let, how do you value them?—At what I believe that they would let at one year with another.

1460. There are a great number of commercial subjects there?—Yes.

1461. Upon what principle do you value them?—The principle of valuing these subjects differs very much.

1462. Take oilworks, for instance?—The case of paraffine oilworks is a matter which has been discussed very much in Lanarkshire within the last few years, and the principle which has been arrived at is this: the value of each retort is ascertained; that is to say, the cost of erecting it, and 15 per cent. upon that cost is taken as the value. This was very much disputed by the owners of these works, and some cases were stated for the opinion of the judges of the Court of Session, who confirmed this system of valuation.

1463. Do you make any allowance for maintaining those oilworks?—None whatever.

1464. Do they require repair?—They require a great deal of repair, and are constantly requiring repair.

1465. And retorts require renewal?—Yes; the retorts are constantly going wrong or are worn out and are burnt.

1466. But you make no allowance whatever for their maintenance?—No; the theory is that that rent would be got from a tenant if a tenant took these subjects, and that he would, at the same time, keep up the subjects in fair repair.

1467. Can you give us any other case; how do you value blast furnaces?—The case of blast furnaces is this: these furnaces are valued, along with all the apparatus necessary for carrying on the work, at 300 *l.* for each blast furnace; that was the system adopted before I was assessor in Lanarkshire, and at that time, so far as I know none of these works had been let to a tenant since then I know of one case where three furnaces were let, and they were let for exactly the rent which I have named; they were let for 900 *l.*

1468. Then you consider 300 *l.* a year as the letting value?—Yes; we had some doubts about it before then, but this so far confirmed the correctness of that mode of valuing.

1469. Do blast furnaces require much repair?—Yes, I believe that they require a great deal of repair; there are scarcely any large works such as Coltness or Gartsherrie where one or two blast furnaces are not almost constantly out of blast and under repair.

1470. And the lining requires repair?—Yes, and altogether the repairs are a heavy expense against the works.

1471. What deduction do you allow for that?—There is none whatever given, that is the tenant's charge; it is presumed that a tenant would take a work of that kind at the valuation mentioned, namely, 300 *l.* for each furnace, and that at the same time he would keep it in repair.

1472. Can you give us another example; how do you rate mines?—Minerals are rated on the rent paid to the owner; that rent is generally made up in two ways; there is a minimum fixed rent, with a certain royalty, or lordship, when the fixed rent is exceeded, and the tenant and landlord are charged taxes on the sum thus paid to the owner.

1473. That sum being the lordship on the mine

ineral taken out?—On the mineral taken out nd carried away.

1474. And sold by the landlord to the tenant? -Yes.

1475. Therefore the landlord in that case is ractically rated on the exhaustion of his capital? -He is rated on the exhaustion of the works.

1476. No allowance is made for the working ut of that mineral?—None whatever.

1477. Have you any idea how much an acre he rent of a coal field amounts to?—Do you ean the mineral rent and size of the field?

1478. Yes?—The common size of a mineral eld in Lanarkshire is 100 acres of coal let to a enant, and very frequently the minimum rent r that is 1,000*l.* for the 100 acres.

1479. Mr. *Matheson.*] That is 10*l.* an acre? -Yes.

1480. Mr. *John Hamilton.*] How much of the rface is covered?—A very small bit, just the haft, and the space for the coal which is put ut.

1481. Is that 1,000*l.* an acre for the surface ccupied by the pit?—Perhaps scarcely that, but is several hundred pounds per acre upon the rface piece of ground occupied by the pit.

1482. If a mineral owner works his own mines, ow is he rated?—In the same way; we ascertain hat his output has been; in fact, he sends a tatement of what his output has been for the receding year, and then we consider the quality f the coal, and fix a rate according to it. In uch a district as the Wishaw district there would e no difficulty; if a man's pit was between two its, he would be rated at the same price as he other pits. In the parish of Carnwath I ave had the rate fixed at much higher than if it ras the common household coal.

1483. The owner has to make a return of his ncome derived from the pit?—He has to make a eturn of the quantity of coal put out.

1484. He is rated not only on his income, but n the exhaustion of his capital?—He certainly ays on the exhaustion of his coal.

1485. What is the total valuation of Lanarkhire, exclusive of railways?—£.1,154,641. 8*s.* 6*d.*

1486. What is the railway valuation?—The ailway valuation is 231,676*l.*

1487. What is the mineral valuation?—£. 254,736.

1488. The mineral valuation is higher than the ailway valuation?—Yes, it is over 20,000*l.* nore.

1489. Then if minerals are unfairly rated they ave a much stronger case than the railways have? -I should imagine that they have a much tronger case, because no amount of outlay will eep the minerals from being carried away and onsumed; but in the case of railways a certain outlay will place them in a better state than when he valuation was made.

1490. Have you any farms in Lanarkshire which re let on grain rents?—Scarcely any; but there re, I believe, a good many throughout Scotland.

1491. Do you know how they are valued?—The tenant pays so much money upon a certain quantity of grain at the Fiars prices.

1492. Therefore his rent depends upon the price of grain?—His rent depends upon the price of grain in that district, or upon the price of grain generally.

1493. Have you any idea of what is the expense of maintaining aud repairing steadings and fences on landed property in Lanarkshire?—It, I believe, varies very considerably; but I have made inquiry just recently, and it is a matter which has very frequently come under my notice. On one large property in Lanarkshire I have ascertained that the expense of keeping up fences of all kinds, together with cleaning out ditches and embankments, and any such expenses which the landlord must pay on that property, has not been under 12 per cent. of the land rental.

1494. Exclusive of rates and taxes?—Exclusive of rates and taxes, which would be five per cent. more.

1495. That is annual?—It is annual.

1496. You think that that represents a fair average specimen?—I should imagine that it does. I spoke to one landed proprietor in a different part of the county in a hilly district, and he said that it cost him more than 12 per cent. That includes keeping the houses in repair, so far as the landlord is concerned, and all other expenses which the landlord must incur.

1497. Mr. *Miller.*] But not taxes?—No; the taxes are five per cent. in addition.

1498. Do you include the minister's stipend and the schoolmaster's salary?—No, I do not include those.

1499. Mr. *John Hamilton.*] Therefore it was something like 17 per cent.?—Generally speaking, I think that it would be so.

1500. That was the case of a large property?—Yes.

1501. And in a smaller property you think that it would be more?—It, of course, depends altogether upon the state in which the property is kept. In a smaller property, where the boundary fence runs all along the public road, I do not think that it would be less, but probably more, where it is kept in an equally good state.

1502. You make no deduction for that upon landed property in the valuation roll?—None; we allow no deduction; we estimate the rent under the 6th section of the Act, and from that we allow no deduction.

1503. Supposing that we go into the question of the deductions, the greater part of the subjects which you have named would require a deduction of some sort or other for maintenance or repair?—Yes.

1504. They are all subject to expenses for repair, more or less?—Yes; I think that every class of property is subject to that, more or less.

1505. Which of those properties which you have mentioned has the strongest claim for an allowance for repair and renewal?—The case of minerals is decidedly the strongest, seeing that no amount of outlay could renew them; they are completely exhausted, as a rule, when the lease is out.

1506. Do you think that minerals have a stronger claim than railways?—It appears to me that they have; because railways can be kept in repair, and in as good a state for a number of years as they are now; in fact, I believe that the tendency is to make them better than they have been hitherto.

1507. But you think that railways have a claim for a deduction?—If you admit the principle of deduction at all, I think that they have.

1508. Next to minerals, do you think that railways have the greatest claim?—There are a great number of these public works, and I am not able to say what are the relative proportions of the expense of keeping them up; but I should imagine that the expense of keeping up some of these

Mr. *W. Munro.*

13 June 1870.

these iron and oil works must be very heavy indeed.

1509. Sir *Edward Colebrooke.*] Can you state what is the per-centage?—I cannot state that positively.

1510. Mr. *John Hamilton.*] Has not house property a claim for deduction?—I think so.

1511. And you have just stated that landed property has a claim for deduction?—I have stated the result of certain inquiries which I have made, and it quite accords with previous knowledge.

1512. With regard to oil retorts, how often do they require renewal?—That altogether depends upon the care which is taken of them; they may last for years, or they may be destroyed very soon. I have known instances both ways.

1513. Will you state, generally, what deductions you think should be given if property is to be put on the valuation roll at its net value, instead of at its gross value; can you state what property, in your opinion, has the greatest claim to deduction?—I have already said that I consider that minerals have a greater claim than any other property because they are exhausted, and are worked out, and because no annual outlay can keep them at their original value; whereas in the case of almost every other property a certain outlay will keep it as valuable as it has been before.

1514. Sir *Graham Montgomery.*] I do not quite understand your principle, because the moment that a coal mine ceases to be workable, it is not assessed?—Yes, but the same principle applies to a house; the moment that a house is worthless it is no longer valued; I say that no expense, however heavy, will maintain minerals.

1515. Mr. *Dalglish.*] Is it not a false principle to look upon the amount paid for minerals as rent?—It is the principle laid down by the Valuation Act.

1516. But is it not a false principle; should not minerals be rather looked upon as something sold by the proprietor to another person?—That is a very general opinion with the owners of mineral property.

1517. Would not it be a fair principle?—I do not know.

1518. For instance, any owner of mineral sells 10,000 tons of coal at a certain price per ton; that is not an absolute rent, but it is a positive sale, which produces to him so many thousand pounds which you call rent; but it is not rent purely, because he really sells the property out and out?—It appears to be so.

1519. Is it not unfair that the owner of minerals, selling his minerals, should be charged upon that sale as an annual rent?—I am afraid that that is a matter upon which a great many people would differ.

1520. Mr. *McLagan.*] What is your opinion?—I would say that, so long as railways were properly assessed, I do not think that the owners of minerals would demur; I have heard them talk about it, but I do not think that they consider it any special hardship so long as the railways are properly assessed; but if these very large deductions are proposed to be given to railways, it will have the effect of throwing an immense amount of additional taxation on these mineral rents which will make their case still harder.

1521. Mr. *John Hamilton.*] You would rather that no deductions were given at all; but if these deductions are given, you think that minerals have their claim?—They have a claim, but it would be very difficult to work it out.

1522. And you think that the best plan would be to give no deductions at all?—I think so.

1523. Mr. *Matheson.*] You have stated that minerals are assessed upon the royalty?—Yes.

1524. And not upon the quantity of iron or of coal thrown out of the mine, but upon the royalty paid to the landlord out of the proceeds of that iron or coal?—Yes, upon the royalty, or fixed rent, as the case may be.

1525. Mr. *McLagan.*] Supposing that there is a landed property which is sold at 30 years' purchase, the landlord, when he gets that property, has still the land to be assessed upon for another 30 or 100 years?—Yes.

1526. Supposing that you have a mineral field at 1,000*l.* a year rent, and that it lasts for 30 years, the same money is got, but the whole of the field of minerals is exhausted, is it not?—Yes.

1527. And there is nothing more to assess upon?—There is nothing more.

1528. Therefore, in the case of minerals, you pay for the corpus of the minerals, but in the case of land you only pay upon the annual rent?—Yes.

1529. You pay in the case of minerals for the quantity itself?—You pay on the rent or royalty of the quantity.

1530. Mr. *Matheson.*] You pay upon the rental, which is paid by the man who works the mine, but not upon the quantity got from the mine?—I think that you do.

1531. Mr. *McLagan.*] What do you mean by the royalty?—So much per ton.

1532. The royalty is the price which is paid by the tenant to the landlord?—Yes.

1533. Therefore, it is the price which is paid for the article itself?—Yes.

1534. Mr. *Matheson.*] Are you also the assessor for the income tax?—I am the surveyor.

1535. In the case of terminable annuities, is not the income tax paid upon the annual rental?—Yes.

1536. Mr. *McLagan.*] That is only for income tax?—Only for the income tax and property tax, which is different from local taxation.

1537. But in the case of minerals, you tax for poor rates, and police rates, and everything?—Yes.

1538. Sir *Edward Colebrooke.*] You have stated generally that you think that the wear and tear of many of these works is very great; can you give us the approximate per-centage of the amount required to keep them in repair?—That is the per-centage upon the valuation?

1539. But if you were called on to make deductions, have you ever considered what deductions it would be necessary to make in order to arrive at the net value?—I really could not give any very specific information upon that subject.

1540. Your impression is, that the deductions would be very large?—Supposing that an iron work has 10 furnaces, the valuation would be 3,000*l.* a year, and then the question is how much would it take in a year to keep these furnaces in proper repair, including the linings and engines, and all those things. I should imagine that it would take a very large per-centage; quite 50 per cent.; but I really do not know accurately.

1541. Do you think that one-half of the furnaces would be out of blast?—Not so many as one-half;

ne-half; but in a work where there are a dozen urnaces, there is usually one, and very often here are two furnaces, out of blast, and under epair.

1542. In these works, is there not also a great eal of railway line in order to connect them? —Yes.

1543. If you make a deduction for the wear nd tear of railways, it would be necessary to ake a deduction for these lines which are conected with the works?—Yes; we hold that the 00 *l.* a year includes those branches.

1544. You have stated that you think that for gricultural property about 12 per cent. would e required to keep it in perfect repair; have ou considered the per-centage with regard to ouse property?—The per-centage with regard o house property varies so very much in country owns, and in large parishes, and in large owns, that I can scarcely give a very decided nswer to that question.

1545. Have you any experience with regard o mills?—Very little.

1546. Supposing that the Legislature decided hat a deduction should be made generally, do ou think that it would be easy to fall upon a rinciple of classification by which a varying perentage should be given in different classes of roperty, according to the amount of wear and ear? — I fear that the working out of that rinciple would be very difficult, and very annoying to the public.

1547. But it would be very easily arrived at ith regard to such works as iron works, and oil orks, of which you have spoken, would it not? —I think so, because they are not very numerous, comparatively.

1548. Where would the difficulty lie; would be with regard to house property?—It would e with regard to house property chiefly.

1549. In the burgh of Glasgow, do you think hat the wear and tear of house property amounts o 50 per cent.?—I am not prepared to say.

1550. You have no experience of classification, nd you cannot give any information to the Committee as to the possibility of classifying house roperty for assessment purposes?—I think that he difficulty would lie here; that almost every ouse along a street, or almost every house in a arish, would require a different rate.

1551. In fact, you would have to drive a eparate bargain with each person?—Yes, you ould have it divided into three or more classes, nd you would have to drive a separate bargain.

1552. Have you considered the operation of his classification in other parts of the United Kingdom; I believe that in Ireland a classification is arrived at with regard to property?—I am ot able to speak of that. In Scotland there is good deal of classification with regard to poor ates.

1553. At present, with regard to poor rates, I uppose that it is done in a a very rough way?— believe so.

1554. Supposing that you were instructed to ake a deduction, do you think that you would ave to adopt the rough mode which is now in peration, or not?—I think that it would always equire a rough mode. I think that it would be ossible to do it in a rough way.

1555. Mr. *Matheson.*] Have you any knowedge of the selling value of the properties in anarkshire?—I think that I have.

1556. How many years' rent does an agricultural estate generally sell for?—I think that landed properties seldom sell under 30 years' purchase.

1557. What will a mineral property sell for? —Buying a mineral property where the minerals are not yet worked, is very much a matter of speculation.

1558. Is there not a very great difference between a mineral estate where the minerals are worked, and general landed property?—It would depend upon how much of the minerals had been worked out.

1559. Mineral property would not fetch the same amount as arable property?—No, certainly not.

1560. The owner of a mineral estate does not pay for the estate the same price as he would pay for an agricultural estate?—He would not pay the same price for the mineral part of it; that is to say, that the landed rent and the mineral would be distinguished.

1561. And the mineral land would not sell for ne rly so much an acre as the landed estate?—It, the mineral rent, would not sell for so many years' purchase.

1562. In valuing oil works you take the net rental, do you not?—We take the value.

1563. The net value?—Yes; we take the cost of the oil works, and we take 15 per cent. on the cost of the retorts.

1564. The tenant takes all the risk of keeping them in repair?—As a rule they belong to the person who works them; but the theory is that the person holding them would pay that rent, and keep them in repair besides.

1565. They are entered upon the valuation roll on the footing that the tenant keeps them in repair?—Yes.

1566. Can you give the particulars of any case which shows that the tenant has to contribute in order to keep those retorts in repair?—I cannot do so; but these people constantly tell me that their expenses are very heavy, and that is one reason why they object very much to this valuation; but it is because that these works are of a perishable nature, and that no person would invest money in them unless he got a high return for it, that the per-centage on the cost is fixed high.

1567. In iron and blast furnaces you put down the net rental?—We put 300 *l.* for each furnace. At present I do not know of any case where blast furnaces are rented in Lanarkshire.

1568. You value them at a certain sum?—Yes.

1569. And do you not assume that the expenses to the owner are very considerable?—Yes.

1570. You cannot estimate those expenses?— I cannot do so with anything approaching accuracy.

1571. Have you any idea as to the profits of those works; take iron works, for example?— The profits, of course, vary with the price of iron. In one year they are making a large profit, and in another year they are making a heavy loss; it depends altogether upon the mineral fields which a man has. If there is a valuable field of the best quality of ironstone in connection with those works, the profits will be large.

1572. What do you consider to be a fair return for the capital which is sunk by a man who is working a colliery?—That is another matter which varies very much. In 1865 and 1866, when the price of coal was very high, the profits were

Mr. *W. Munro.*

13 June 1870.

were very large, but of late years they have been very small, so much so that some of the largest works which we had in Lanarkshire were given up by the tenants who held them.

1573. Mines, if they are not worked, are not entered in the valuation roll, are they?—If a rent is paid for them, they are entered in the valuation roll.

1574. But if they are not worked they are not entered in the valuation roll?—Not at all, unless a rent is paid. It is entered when a proprietor works his own mine, but if the subject is lying unworked, there is no valuation put upon it.

1575. Mr. *McLagan.*] That is to say, if it is unworked, and if no rent is paid for it?—Yes.

1576. Mr. *Matheson.*] You must know the return from the iron works; you must know the income tax which is paid upon the profits?—Yes, but I should not be at liberty to speak as to the profits.

1577. Sir *E. Colebrooke.*] Are you aware what is usually done in the case of ministers' glebes where there are minerals?—I believe that the money is funded in some way.

1578. It is treated as capital, and is funded?—Yes.

1579. Mr. *Miller.*] In putting the value of a furnace at 300 *l.* a year, what are the data upon which you do so?—The data are these, that there is another kind of furnace called a puddling furnace, and ten of these puddling furnaces are held to be equal to one blast furnace. It was, I believe, very much a guess at the time that 30 *l.* was fixed for a puddling furnace, and 300 *l.* for a blast furnace. Subsequently these furnaces were let at this rent, which so far confirmed the principle. This plan of valuing furnaces was adopted in Lanarkshire before I was appointed assessor, and I continued it. I believe that it was a per-centage upon the cost.

1580. At a per-centage?—I should mention that, in the case of three furnaces, I was told that the cost was 9,000 *l.* or thereabouts; from 8,000 *l.* to 10,000 *l.* would be the cost of those three furnaces, which gives as nearly as possible 10 per cent.

1581. That is to say the cost for three furnaces being 9,000 *l.*; you put down the annual value at 900 *l.*, which, as you say, is 10 per cent.?—Yes.

1582. And in addition to that the furnaces have to be kept in repair?—They have.

1583. The existence of those furnaces, I suppose, depends very much upon the mineral field?—Very much.

1584. If the mineral field is exhausted, the furnaces are exhausted also?—They are blown out, and are allowed to tumble to decay; I can mention several instances of that in Lanarkshire.

1585. Is it your opinion that a railway is likely to be exhausted in the same way?—So long as the trade of the country continues it does not appear to be likely.

1586. What do you put as the cost of repairs upon houses?—I have not given any estimate of that. I understand that there are to be other witnesses before the Committee, who can speak to that matter more accurately than I can.

1587. But I suppose that the amount is considerably more than in the case of land?—Yes, I believe so.

1588. And I suppose that houses are a subject which will come to an end?—Constant repair will keep them up for a long time.

1589. At the same rent?—It depends upon the demand for houses.

1590. Will not a new house in the same situation let for a greater rent than an old one?—Yes.

1591. That leads to this, that there is a wearing out of the subject?—Yes.

1592. Therefore, if a house lasts a long time, it depreciates in value?—Yes, and there are constant expenses in keeping it in repair.

1593. In the imperial taxation, such as income tax and house duty, nothing, I believe, is allowed for repairs; it is the net rent which is taken?—Yes.

1594. Over all property?—Over all property. I beg pardon, in the case of the property tax, a deduction is now given in Scotland for landlord's rates and taxes.

1595. But nothing is given for repairs?—Nothing is given for repairs.

1596. And I suppose that the allowance which is now given for rates and taxes in Scotland arose from the fact that in England rates and taxes were paid by the tenant?—Yes.

1597. At one time there was no deduction for rates and taxes?—None.

1598. But in respect of the rates and taxes being paid in England by the tenant, the owner in Scotland got a relief to the extent of the rates and taxes?—Yes, of the landlord's rates and taxes.

1599. Mr. *Matheson.*] That applies to land as well as to houses?—Yes.

1600. Are mansion houses assessed at the full value?—I believe that they are assessed at the value which they would bring if let.

1601. For instance, is not a house which cost 20,000 *l.* often assessed at 200 *l.*?—It is quite likely. I can mention cases of several large mansion houses in Lanarkshire which would scarcely let at all. I know the residence of a nobleman which is now let at 80 *l.*

1602. That is probably a large house?—It is a large house; it is so large, and it is in such a locality, being surrounded by coal fields, that it will not fetch a proper rent.

1603. Mr. *McLagan.*] Have you ever heard of the case of any mansion house where the landlord has given the tenant something in order to inhabit it, instead of getting a rent from it?—I have known of landlords putting a servant into a house, but I never knew exactly such a case as you mention.

1604. Mr. *Matheson.*] Are you aware what Hamilton Palace is assessed at?—Yes; it is rated at 750 *l.*, and the greater part of the policies are let as grass parks.

1605. What per-centage would 750 *l.* be upon the cost?—It is impossible for me to say; but I think that if it were let out as small houses, or as rooms, it would not bring so much.

1606. Sir *G. Montgomery.*] Do you happen to know whether the owners of mineral property in Lanarkshire are liable on their valuation for their share of the expense of building houses and churches?—I cannot say; I understand that that is rather a disputed point.

1607. It is a question which has been before the law courts?—Yes; I know that a manse or a church is seldom built, but there is some dispute or other under the section of the Valuation Act, which changed the mode of assessment, or the mode of obtaining the value as respects these repairs or renewals.

1608. You

608. You have no correct information upon t point?—I have not.

609. Upon the general question of valuation, your opinion that, as compared with minerals l oilworks, and that sort of thing, railways are e heavily valued than these species of pro- y; have you paid any attention to that ject?—I have listened to the evidence, and I w what Mr. Dods' system is, and taking that a the deduction which is given by the Act of 7, so far as I am able to judge, it appears ie that railways are not unfavourably treated.

610. You do not think it an unfair mode of ving at the value of a railway for the assessor tart with the gross value of the railway?—I no other fair mode of doing it. I have paid e attention to that subject since the Committee and it appears to me to be the only possible in which you can arrive at the value of the way. So far as I can judge of it, it is the only , if the railway was to let, in which any on or company, proposing to take it, would ve at any approximation of what the correct ly rent would be. I think that if any on proposed to lease a railway, the first thing h he would do would be to ascertain what been the revenue of that railway for a series ears past.

611. You think that on the whole, the ciple which is adopted by the railway assessor cotland is a fair principle in order to arrive ie value of a railway?—So far as starting with gross revenue is concerned, I think that that e best mode, and that he can have no other er starting point.

612. You would not be of opinion that it ld be right for him to take the dividend which id to the ordinary shareholders?—I do not k so; I do not see that that has anything to with the value of the railway as a letting ect.

613. Do you hold that a railway company fairly liable to pay for the profitable occu- n of the land which they take?—For the , and the works constructed on that land. apply the same principle of looking at the its upon certain classes of property when ing them. I may mention that, in the case hops and hotels, and a great many other es of property, if they are in the hands of proprietors, we value them partly from what supposed profit would be.

614. But in the case of railways it has been d that they are almost entirely rated on their s profits?—If they are rated upon their s profits it is unfair; but if they are only l upon what the subject, if let, would bring, nsider it quite fair, and that the revenue t be the basis upon which any valuation can ade up; I am quite clear upon that point.

615. Does it occur to you that there is any r way of arriving at the value of a railway pt by commencing with the gross traffic?—I ot see any other way of arriving at it, use the value of a railway is the profitable pation, and it would be a recognition of her principle, the separating the dividends to preference shareholders from the dividends to ordinary shareholders.

616. Colonel *Barttelot.*] Looking at railway erty generally, do you think that the way in h it is now valued in Scotland is a fair and t way of valuing it?—The only objection h I see to the system of Mr. Dods', generally speaking, would be that he takes the revenue each year; now I think that it would be a fairer way if he took the revenue for a certain number of years past, and based his calculations upon that.

1617. Then you would, perhaps, say an average of seven years?—Yes, I should say so.

1618. Looking at the peculiar character of a railway, and looking at the character of other property, all property in fact, whatever it may be, you think that you can suggest no better way of valuing a railway than that, which Mr. Dods has taken, excepting that you would put it over a period of seven years instead of taking each year?—Yes, that is my opinion.

1619. Then your decided opinion is that the way in which the railways are now valued in Scotland is fair and just to all parties?—Do you include in that the deductions given under the Act of 1867?

1620. Yes, I take Mr. Dods' valuation?—I think that it is now a valuation favourable to the railways.

1621. And you, as a practical man, and going about as you do, and hearing the opinions of other people, think that most persons who have considered the matter are of opinion that that is a fair way of valuing railways?—That is to say, starting with the revenue?

1622. Yes?—Clearly so.

1623. And should you say that the provisions of this Bill which is now before us would be unfair towards the other taxpayers of the country?—I certainly think so; very unfair.

1624. Mr. *Miller.*] Would you put for the seven years the immediately preceding seven?—Yes.

1625. Would you make that a tax for all time coming?—No.

1626. You would have it every seven years?—I think so: seven years, or some other period. We apply that principle to all other classes of property. If a shop is valued we do not alter the valuation every year, although the shop next to it may have risen or fallen a pound or two.

1627. You would take the average of the seven years as regards railways?—Yes; and I would not change the valuation until the end of the seven years, unless the circumstances varied the state of things very considerably, such as a branch railway being constructed carrying a great additional traffic.

1628. Colonel *Barttelot.*] But surely it would be fairer to take the value every year upon the previous seven years, in the same way as tithes are valued?—It might be so; I would prefer the other system, treating it as we treat other property, and not changing the valuation every year.

1629. Mr. *M'Lagan.*] You have alluded to farms let by prices; is it not the case that you there take the immediately preceding seven years to the year in which the rent is paid?—Yes.

1630. Why should you not do that in the case of railways, and value them every year; do you see any objection to that?—No, I see no objection to it.

1631. Mr. Matheson asked you whether, if a landed estate were purchased in Lanarkshire, it would generally bring about 30 years' purchase?—Yes, generally, sometimes more.

1632. But you say that minerals bring perhaps only 10 years' purchase?—Very generally; it is according to the quality and quantity of the minerals.

Mr. *W. Munro.*

13 June 1870.

Mr. *W. Munro.*

13 June 1870.

1633. Are an agricultural estate and a mineral estate valued in the same way?—I have already said that an agricultural estate is valued on the rental.

1634. Are an agricultural estate and a mineral estate for sale valued in the same way?—Certainly not.

1635. How is an agricultural estate valued?—Speaking roughly, at 30 years' purchase.

1636. How is a mineral estate valued?—By taking a certain number of years; 20, or perhaps 10 years, it may be done so.

1637. Do you not make an estimate of the quantity of minerals upon the ground, and put a value upon a ton of minerals?—Yes.

1638. Is not that the usual way of doing it?—Yes.

1639. Therefore in valuing a mineral estate you never speak of the number of years' purchase?—It is spoken about, but I do not know that an offer is based upon it for purchasing; I should say not as a rule, though it is considered.

1640. If a mineral field has not been worked at all you may get 60 years' purchase for it?—Yes.

1641. If it is nearly worked out you may get only five years' purchase for it?—Yes.

1642. Therefore, it is the amount of mineral in the ground which you value?—Yes.

1643. Mr. *J. Hamilton.*] Do you consider that railways have a right to the half maintenance of way which they now get?—I consider that in that respect they are very liberally treated.

1644. Does not that put them in rather a more favourable position than other heritages?—I think so; I think that it puts them in a much more favourable position than in the case of minerals.

1645. You think that they would be more fairly treated if they were valued, as they were before the Act of 1867 was passed, giving them one-half of the maintenance of way?—I think that it would be more fair to other classes of property.

1646. Colonel *Barttelot.*] I think that you have admitted that the cost of repairs of iron and oil works, and other works, is allowed before the rateable value is arrived at?—No, I said the very opposite; I said that 300 *l.* was put down for a blast furnace, and that it was assumed that, in addition to the rent, the tenant would keep up the work.

1647. Mr. *M'Lagan*] Which sometimes will amount to 20 per cent.?—I should think sometimes more. An accident may occur in these works, which will run away with the whole thing in no time.

1648. In oil works you have only alluded to retorts?—Yes, retorts for crude oil. I have had very little experience in refineries; they are mostly out of the district.

1649. Lord *Garlies.*] Can you state the amount of acreage in the possession of railway companies in Lanarkshire?—I cannot.

1650. You do not know the proportion in acreage of the area belonging to railway companies, as compared with the rest of the land in the county?—I do not, with anything like accuracy.

1651. Do you not consider that in valuing railway property you should be guided by the amount of agricultural land?—I do not.

1652. Will you state why?—Because it is not the case with other property. If a man builds a house, we never pay the least regard to the agricultural value of the ground upon which the house is built. In the case of a house built upon land worth 10 *s.* an acre, it may be more valuable to build a house upon that land than upon land which is worth 5 *l.* an acre to cultivate.

1653. Then you think that the whole of the railway land should be valued upon the same principle, whether it is valuable for building houses or for other purposes, or whether the railway runs through a piece of barren soil?—Yes; I think that the agricultural value of the land has nothing to do with the valuation of the railway or many other subjects.

1654. You think that railway property should be treated in the valuation in the same way as if it was for building purposes?—Yes, or for iron works and oil works, which have been spoken of. The agricultural value of the land is never considered in estimating the value of these subjects.

1655. Then you think that if a line goes through 100 miles of moor property, the whole of those 100 miles is to be valued as if the land was being taken for building leases?—I think that if any person was going to lease those 100 miles of railway, he would never think of what was the agricultural value of the land; he would look solely to the revenue which had been got from the railway for a certain number of years, and would base his offer upon that.

1656. That is, as I understand, the revenue received in consequence of the land being railway property?—I say that any person who was about to lease this line would look at what has been the money drawn for a certain number of years, and upon that, and upon the probable trade for years to come, he would base his offer. For a certain number of years past he could ascertain accurately what money had been drawn from that railway.

1657. That is to say, by the amount of the dividend paid by the railway company?—No; the accounts of any railway company will show what amount of money they have drawn within a year.

1658. If they had sustained a great loss upon the railway, would you still value it as if it were a property upon which houses were built; you talk of the revenue; suppose that the company pay no dividend?—Then the working expenses must exceed the drawings, if no dividend or interest could be paid.

1659. In that case you would still think that it would be just to value the railway, as is done at present?—At present all the working expenses are deducted; that is, the first deduction which Mr. Dods says he makes from the gross revenue, and if the working expenses leave a margin, then there is a dividend, but if not, there is no dividend; but in order to ascertain the value of any railway, I think that you must look at the gross revenue in the first instance. I think that there is no other way in which you can do it.

1660. Colonel *Barttelot.*] Have you read the Bill through?—Yes.

1661. Have you read clause 2, as to ascertaining the annual value of railways?—Yes.

1662. Will you read that clause?—"In ascertaining the yearly rent or value, in terms of the Valuation of Lands Act, of the lands and heritages in any parish, county, or burgh, belonging to or leased by any railway company and forming part of their undertaking, the expenses incurred in maintaining or repairing the permanent way

the railway and charged to revenue in the blished accounts of such railway company for e year preceding that for which the valuation made, shall be allowed by the assessor of rail-ys and canals as a deduction before the *cumulo* arly rent or value of the railway is fixed, pro-ded the said assessor is satisfied that such sums ve been truly expended in maintaining or re-ring the permanent way of the railway; but e cost of repairs of stations, engine-houses, kshops, wharves, docks, depôts, counting-uses, and other houses and places of business longing to or leased by any railway company, d forming part of their undertaking, shall not deemed to be expenses to be allowed by the d assessor in terms of this section."

1663. Do you think that that is a fair clause; you think that that is a clause which would ry out your views with regard to a railway; u are a public assessor, and no doubt you have med an opinion upon that clause?— This use allows a deduction for the expense of keep-; up the permanent way, in addition, as I un-stand, to all the other deductions already en.

664. Do you think that that is a fair way of ng it, or do you think that Mr. Dods' mode of ng it is the fairer way?—I think that Mr. ds' mode is a much fairer way, because this uld leave much less than what Mr. Dods' ves, which I have already said I think to be . By that I mean Mr. Dods' system, prior to Act of 1867.

665. Other properties, to a certain extent, e certain deductions, have they not?—There very few deductions in Scotland; there are ost no deductions in Scotland; there are none ept for the poor rate; but I refer to making the valuation roll; and under the Valuation , no deductions whatever are granted, and I k that Mr. Dods has proceeded under the 6th ion of the Valuation Act to ascertain the value he railway, and having done so, as he thought tly, this clause adds another deduction over above those deductions which he gave from gross revenue.

666. And you do not think that this would be ir deduction for us to put into any Bill?—I k not.

667. You do not think that the railways ht to be allowed that deduction?—I certainly k not.

668. Sir *G. Montgomery.*] They have, at ent, one-half of the expense of the mainte-ce of the permanent way, and this clause s them the whole?—Yes; I think that the ctions given by Mr. Dods prior to 1867 are and reasonable, without any other deduction tever.

669. Mr. *J. Hamilton.*] And you think that railway companies should get no deduction naintenance of way?—I think not.

670. Mr. *Matheson.*] You have said, with re-to iron works, that you have assessed them 00 *l.* a furnace, because the tenant pays the rs upon them?—No, I did not say so; I that, in addition to all this supposed rent, the it must necessarily pay a large sum.

671. £. 300 is the sum entered upon the tion roll?—Yes.

672. A railway in the same way pay enor-expenses, and you say that the deductions t not to be made; you want one law for the 3.

railways and another for iron works?—No, I do not say that; I say that, under Mr. Dods' system, he ascertains, as it appears to me, the value of the railway property. By that I mean Mr. Dods' system, prior to the Act of 1867.

Mr. *W. Munro.*
13 June 1870.

1673. And he allows the railway no repairs at all?—We allow no repairs under the Valuation Act for any other class of property.

1674. Because you take the net rental for iron works?—I beg your pardon, we do not do so.

1675. You mentioned 300 *l.*?—Yes, I mentioned 300 *l.*, and I stated that the tenant paid that amount, and that he got no deduction.

1676. And he paid all the repairs besides?—Yes, but he got no deduction from the 300 *l.*; that was the total rent which he paid.

1677. Mr. *Miller.*] And that rent was a percentage upon the cost?—It was.

1678. Lord *Carlies.*] Did you hear the last witness state that the railway property paid one-fifteenth of the whole of the county assessment in Inverness-shire, and that it paid at the rate of 1 *l.* 9 *s.* 6 *d.* an acre of its property, while the rest of the property of the county was only assessed at four-fifths of a penny; do you consider that a fair and equitable assessment?—A great part of Inverness-shire is just moor and rocks, worth very little, and, except as a shooting subject, worth nothing; and you cannot rate a thing at higher than it will let for.

1679. Do you think it fair to say that railway property should be assessed at 1 *l.* 9 *s.* 6 *d.* an acre, and that the rest of the property should average only four-fifths of a penny?—I think that the two things are in no way parallel. We have land near Glasgow, let at 6 *l.* an acre; and we have land at the other end of the county let at 2 *s.* 6 *d.* an acre.

1680. What do you suppose is the worth of this property which the railway company have; if the railway company did not take it, of what value would it be; would it be of more value than the very land which you say is all rock?—A great part of it would not, but the site of the railway in my opinion has nothing to do with the value of the subject any more than the site of an iron work, or the site of a house has to do with it; the quality of the land has really nothing to do with the letting value of the subject.

1681. Do you believe that this property would let at the price which the railway company are assessed at?—With the rails on, and with the monopoly which they have of carrying all goods across these rails, it is quite a different question from the agricultural value of that land.

1682. Take the case of a viaduct, do you think that the more money that is spent upon a railway, and the greater the expense of the construction of a railway to the company, the higher should be the assessment?—No, I do not think so, and hence I say that the revenue, and not the cost of construction, should be the basis of the valuation.

1683. Sir *E. Colebrooke.*] With regard to the iron furnaces, I think you said that the valuation had been fixed before you had anything to do with them?—Yes.

1684. Do you know whether the estimate of 300 *l.* for each furnace was taken upon the supposition that the tenant did, or did not, pay the whole expenses of the wear and tear?—That is the supposition in all valuations, that the tenant does all tenants' repairs.

1685. Not in the case of land?—It is the sup-

Mr. *W. Munro.*

13 June 1870.

position that the tenant pays what are called tenants' repairs.

1686. And this is on the supposition that the wear and tear of this great work is kept up by the tenant?—Clearly.

1687. Mr. *Dalglish.*] You say that the valuation of railways should be upon the net rent as now taken: if you were told that the North British Railway Company paid 2½ per cent., and that the Caledonian Railway Company paid perhaps 6 per cent., would it be fair that that should be fixed as the basis, the two lines running through the same parish?—I think that it is quite the same as the case of two shops side by side; in the one case the man perhaps is making a fortune, and in the other case the man is losing all the money that he has; you cannot alter the valuation in the two cases, if the situations be the same.

1688. You value those two shops by the rent which is paid for them?—Yes; but the profits in certain cases have to do with the rent. I know a house in Lanarkshire which obtained a public-house license; the outside value of the house previously was 8 *l.* or 9 *l.*, but it let at 80 *l.* after getting that monopoly, and it was rated at 80 *l.* I could mention many other similar cases.

1689. Taking two shops next door to one another, and paying the same rent, the one shopkeeper making a large fortune, whereas the other, as you say, may be losing all his money; you do not allow the one man to get off cheaper than the other?—No, I do not.

1690. But upon your principle you do so in the case of railways?—I suppose that it would so far result in that. What I say is that, looking at it from every point of view, it seems to me that that is the fairest system. Perhaps there is no system to which there are not exceptions; but there are no two railways whose circumstances are identical.

1691. How do you reconcile the case of the North British Railway and the case of the Caledonian Railway, which are both charged upon the same system, but which pay very different amounts in proportion to the mileage?—Taking the revenue of the two, it will make the valuation of the North British Railway less per mile than of the Caledonian Railway.

1692. Is that a fair principle?—It seems to me to be the best under the circumstances; it is the nearest estimate we can make of the letting value of these lines of railway.

Mr. DAVID DREGHORN, called in; and Examined.

Mr. *Dreghorn.*

1693. Sir *Edward Colebrooke.*] YOU have had great experience in connection with the Poor Law in Govan parish?—Yes; along with my other business. I have collected the poor rate in Govan parish for 35 years.

1694. You are familiar with the practice of collecting the poor rate in that parish?—Yes, I am pretty well acquainted with it.

1695. Will you state what is the present practice with regard to the assessment?—In Govan parish one-half is laid upon the landlord, and the other half is laid upon the tenant; and the deductions are on land assessed for the poor rates, 7½ per cent., under the 37th section of the Poor Law Act; and on houses and all other property, mines and minerals, a deduction of 12½ per cent. is given.

1696. That is for repairs?—Yes.

1697. That is the highest deduction which is made in your case?—It is; namely, 12½ per cent.

1698. Do you think that that is a fair proportion to deduct?—If it is an uniform thing, it is no deduction at all, because it is made upon all property alike; if every property receives a deduction of 12½ per cent., the assessment may be as well taken upon the gross rental.

1699. Do you think that the principle of deduction ought to be maintained and carried out with regard to the poor rate assessment?—No; I think that it would be much better if the 37th clause of the Poor Law Act were done away with.

1700. In working out this system, I think that you have found certain irregularities to prevail?—Yes; very considerable irregularities.

1701. Will you state them?—There are numerous properties which are put upon the valuation roll at the gross rental, and I am aware that in many cases it takes probably one-half of the whole rents to keep them in repair, and to pay for taxes, so that it is quite unfair, if other properties receive deductions before being placed upon the valuation roll, that house property under these circumstances should not be placed upon the same footing.

1702. Then you think that the 12½ per cent. which has hitherto been allowed is not sufficient to cover those things?—It does not cover those things at all.

1703. *Chairman.*] It does not cover what things?—It does not do so in cases of houses where the taxes and repairs take about one-half in order to keep up the property. These properties are placed upon the valuation roll at the gross rental.

1704. Sir *Edward Colebrooke.*] Are many of these classes of property which are liable to great wear and tear occupied by persons in the lower class of life?—Yes, as a rule. Previous to the passing of the last Reform Act, in the parish of Govan persons who rented property under 4 *l.* were exempt altogether, but since that time all parties have been charged, even to the very lowest rent of 1 *l.*; and in that case even the paupers themselves are charged poor rates.

1705. With regard to the higher class of house property, is it not the case that those very heavy deductions are required for the purposes of repairs?—In some of the higher classes of property there are very large deductions; for example, if there is a change of tenant, he very likely requires the house to be re-painted and an immense deal of repair is required, so that in the better class of house proper very great deductions should be made before these properties are placed upon the valuation roll, if allowances are to be made to railways.

1706. And the per-centage which in your own experience you have allowed, does not really cover the whole wear and tear of such property?—It does not.

1707. And if an equitable system of deduction was carried out, it would be necessary to go further?—No doubt of it.

1708. Do you see any great difficulty in classifying properties for that purpose?—I think that there would be very great difficulty; every person would be coming forward with claims for deduction, and the difficulties, I think, would be insurmountable.

1709. In what respect would they be insurmountable?—The claims would be very numerous; for example, the proprietors of mills and factories, and property of that kind, would claim particular exemptions, and would require large deductions, because it is a sort of destructible property. Then again in the case of small houses, I have property myself, and it sometimes takes one-half of the whole rents to pay for the repairs and taxes, and such claims upon it; and these properties are at present placed upon the valuation roll upon the gross rents payable by the tenants.

1710. Are there any other cases of hardship which you think might arise by introducing this system of deductions?—There are the cases which have been mentioned by Mr. Munro, the assessor, of mines and such property as that; those parties would all be claiming deductions.

1711. Do you think that the present per-centage which is allowed upon railways, under the railway valuation, is an equitable arrangement, between the stations and the rest of the line?—I do not.

1712. What is the present amount?—The present per-centage allowed upon the cost of the stations is 5 per cent., whereas upon all other property of the same description, when the assessor begins to value it, the amount is 7 per cent.

1713. Do you think it a more just arrangement that a heavier per-centage should be levied upon the stations, and that the remainder should be distributed over the rest of the line?—I think that as respects the stations, there is no good reason why the counting-houses of the railways should be rated upon a different principle than the counting houses of merchants, or other people whose properties are in the immediate neighbourhood. I think that no distinction should be made between a railway counting-house and the counting-house of a merchant in the immediate neighbourhood.

1714. Are not railways assessed for some municipal purposes in Glasgow at a lower rate than other properties?—For police purposes, and for the parks and galleries, not in Glasgow; in Glasgow they are charged for these things upon the full rate; but in some of the small county towns such as Govan and these places, I think that they are only charged upon one-fourth of the sum placed upon the valuation roll. As regards the parks and galleries of Glasgow, I was one of the town council of that city, and was up here two or three years ago when that Bill was passed, and the railway companies (and I thought very fairly) said that their proprietors were scattered over the whole country, and that some of them were never in Glasgow, and never used, or saw the parks and galleries; and I, along with some other gentlemen who were with me, thought that that formed a good ground for their being charged upon a less sum than in the case of other property, and hence the reason why that was introduced into the Act.

1715. How is it with regard to the police rates in Glasgow, are railways valued according to their full amount?—Yes.

1716. But some allowance has been made to them on account of the police rates, and for lighting, in some other towns?—Yes; for watching and lighting, on the ground that they watch and light their own property.

1717. That favour is not confined to railways under the General Act, but the same advantage is enjoyed by other properties, is it not; will you look at the clause, you are probably not aware of that clause?—No.

Wednesday, 15th June 1870.

MEMBERS PRESENT:

The Lord Advocate.	Lord Garlies.
Colonel Barttelot.	Mr. Grieve.
Marquis of Bowmont.	Mr. John Hamilton.
Sir Hervey Bruce.	Mr. Holms.
Sir Edward Colebrooke.	Mr. Mackintosh.
Mr. Dalglish.	Mr. M'Lagan.
Mr. Charles Dalrymple.	Mr. Matheson.
Mr. Crum-Ewing.	Mr. Miller.
Mr. Orr Ewing.	Sir Graham Montgomery.

THE RIGHT HONOURABLE THE LORD ADVOCATE, IN THE CHAIR.

15 June 1870.

Chairman.] It may be convenient that I should announce the conclusion at which the Committee have arrived as to the residue of the evidence which they intend to allow. They mean to take the examination of Mr. Lumley, Mr. Beattie, Mr. Donaldson, Mr. Wilson, Mr. Reeth, and Mr. Macdonald of Dundee, and excepting those witnesses, and one other witness whom it is unnecessary to name at present, and who may or may not be called, according to circumstances, it is the resolution of the Committee to take no further evidence.

Mr. DAVID DREGHORN, called in; and further Examined.

Mr. *Dreghorn.*

Witness.] Before beginning my evidence to-day I wish to correct a statement which I made on the last occasion. I stated that by the Glasgow Police Act railways were charged upon the full rental; I find that that was a mistake; by the last Police Act they are only charged upon one-fourth.

1718. *Chairman.*] The last Police Act was an adoption of the General Police Act, with a provision?—Yes. I also said that those places which adopted the first General Police Act of Scotland charge now upon the full rent, while the others charge only upon one-fourth.

1719. Sir *E. Colebrooke.*] Have you anything further to state with regard to your knowledge of the cost of repairs upon house property?—Yes; I have been at some trouble in ascertaining what it is; it varies very considerably; if you wish it I can give you some instances of it. For example, in the Corporation Buildings in Glasgow, in Sanchiehall-street, which are new buildings, the amount of repairs in proportion to the rental is 18·30, and the taxes are 6·40; in all 24·70 per cent.; and if insurance is included it brings it up in all to 31·9 per cent.

1720. That is a first class property?—It is. Then there is another property belonging to what is called the Market Trust of Glasgow; the rental of that property is 817 *l.*; it consists of six self-contained villas in Bellgrove-street, and modern tenements in Duke-street and Moore-streets, consisting of shops and dwelling-houses. The rental is 817 *l.*; the repairs are 207 *l.*, being 25·34 per cent.; the taxes are 5·75, and the insurance is 3·34, making in all 34·76 per cent.

1721. Is that in any one particular year, or on an average of several years?—That is in one particular year; but it is a fair average, as I am told, of several years.

1722. Was that stated to you by the surveyor?—It was stated to me by the accountant of the corporation, who keeps the books and papers, and checks them. Then there is another property in the parish of Govan, in Canal-street, which is rented at 229 *l.* The taxes, and repairs and insurance upon that property amount to 49·17 per cent. I have a number of other cases of the same sort of property belonging to myself where the repairs, &c., take about one-half; in some cases they amount to one-half of the whole rental.

1723. Is that taking one year with another?—No, it is in particular years; but as a rule, the per-centage of repairs is very high.

1724. Are those shops or warehouses?—They are dwelling-houses. (*The Witness delivered in a Statement of Properties in Glasgow, showing the rental and the cost of maintenance,* vide *Appendix.*)

1725. With regard to dwelling-houses, do you think that the principle could be maintained that property should be rated in proportion to its contribution of paupers to the poors rates; it has been stated by one of the witnesses that water companies, and others, should be rated at a less amount, because they do not contribute so much to the poors rates; do you think that that principle is capable of general application?—There are in Glasgow first class dwelling-houses in the crescents and squares, which are rated very highly for poors rates, and which do not place one pauper in 20 years on the parish.

1726. But, on the other hand, the lower class of property, which is occupied by poorer tenants, of

:ourse contributes very much more largely to pauperism?—Yes.

727. Therefore that principle could not be lied without doing great injustice?—It is ost impossible to apply it.

728. Can you state some facts within your wledge with respect to the exemption of rail- s in the parish of Govan and in the City of Glas- ?—Yes. In the parish of Govan, if this Bill es, the effect would be a loss to the parish on lines and pipes of the water and gas companies ,182 *l.* I have the particulars here. On the s of railways and of water and gas companies, y are charged upon a rental of 32,068 *l.*; and rate per cent. upon that is 4½ per cent., and in the pound makes 1,597 *l.*; one-fourth of t. is 399 *l.*, the sum which they would pay if Bill passed, and that consequently would ke a loss upon the other ratepayers of 1,198 *l.*

729. Is that with reference to the poors s?—Yes. Then, so far as the half of the airs of the permanent way is concerned, it ıld amount on the whole of the Caledonian ilway to 77,620 *l.*; the proportion of the line Govan parish is 11 miles, 1,358 *l.*, which at *l.* per cent. and a 1 *d.* in the pound is 58 *l.* 8 *s.* 6 *d.* the same way with the Glasgow and South stern Railway, it would be 26 *l.* 19 *s.* 6 *d.* In it would make a difference to the parish of 67 *l.* 8 *s.*, and that, of course, would fall upon other ratepayers.

730. What is the full valuation?—The full ount of poor rates payable in Govan parish is 318 *l.*, and the gross rental of the parish is now ,573 *l.*; but making the deductions which I ke of the other day, it makes a net assessable ıtal of 494,607 *l.* I may mention that that ws that the railways pay 1,338 *l.*, or 5½ per cent. the whole assessment. The canal companies 25 *l.* 8 *s.*, or a farthing in the pound upon the ole assessment. The water company pays) *l.*, or 2¼ per cent. of the whole assessment; l the gas companies pay 282 *l.* 13 *s.*, or one and -seventh per cent. In Glasgow and the Barony ishes the per-centage which they pay of the r rates is about 2¾ per cent.

1731. Will you state what practice is followed Govan with regard to deductions as to the rs rates under the 37th section of the Act? We make a deduction from land of 7½ per cent., l upon house property, and mills, and mines, d all other description of property, 12½ per ıt.

1732. Are the different classes of property ıssified for occupiers?—No, we do not classify m.

1733. Then railways are included with house operty in the 12½ per cent.?—Yes; but practi- lly they get more; as a rule, I think, that the asgow and South Western, and the Caledonian ilway Companies, whose railways are in the rish, get some 5 or 6 per cent. more.

1734. *Chairman.*] What per-centage do you ve?—I think that it is about 18 per cent.

1735. Sir *E. Colebrooke.*] Is that to railways d gas companies?—Yes. With the water com- ny, and these other companies, we generally ıke a compromise yearly.

1736. Have you had any litigation?—Very tle; almost none.

1737. Those companies have generally ac- uiesced in having 5 per cent. more than other bjects?—Yes.

1738. Did you give the same deduction after the passing of the Act of 1868, by which half of the cost of the permanent way was allowed?—Yes.

1739. You continued to do so after the passing of that Act?—Yes.

1740. Was not the Act of 1868 intended to provide for that excess in the wear and tear of railways?—Yes, it was so intended; it was expected by the parochial boards that that would be a settlement of the matter, and that there would be no further claim for deduction.

1741. But it has not settled the matter?—It has not.

1742. And the railway companies press for a further reduction, notwithstanding the passing of that Act?—They do, and I believe that the parochial boards throughout the country rather give way to a certain extent than go to law.

1743. Mr. *Dalglish.*] You were connected with the Clyde Trust for many years?—Yes, I was for upwards of 20 years a member of that trust.

1744. How is it assessed; is it right in your opinion that it should be assessed, seeing that there is no personal benefit to the managers of it?—That point has been settled by a court of law finding that they are liable, and I would decidedly say that if the other descriptions of property, such as railways, are allowed exceptional deductions, I think that it is quite fair that the property of the Clyde trustees and other property of that description, should come in for a share.

1745. Under what category would you put the works of the Clyde Trust; would you put them as common property, or would you regard them in the same way as water works?—They would require to be classified; the river dues would require to be classified differently from the harbour dues, and so on; the river would require one set of classification and the harbour another.

1746. Are you satisfied with the principle upon which the works of the river trust are now rated?—I do not see any other principle upon which they can be valued so long as the present law exists.

1747. In fixing the value, is an allowance made for maintaining and deepening the river?—Mr. Donaldson, who is the assessor, will be able to give you the particulars of the whole of that matter.

1748. Mr. *Holms.*] What deductions are usually made upon mills and dye works, and public works of that kind?—Twelve and a-half per cent., the same as in the case of house property.

1749. Mr. *Mathesen.*] With respect to corporation buildings, does not the excess of repairs required by the corporation buildings result in some measure from alterations and improvements?—No, it is quite independent of the alterations and improvements; the alterations and improvements are very heavy, but they are not included.

1750. What rent is charged for the accommodation which is given to the picture galleries, which are included in the building?—No rent is charged, neither is the repairing upon it included in the foregoing calculation.

1751. Mr. *J. Hamilton.*] You have mentioned that since you were last examined, you have looked into the Glasgow Police Act, and that you find that railways are rated at one-fourth of their value?—Yes.

1752. Are not lands, mines, and minerals also rated at one-fourth of their value?—Agricultural land is so valued.

Mr. *Dreghorn.*

15 June 1870.

1753. How are railways, and these other heritages rated under the Glasgow Prison Act, which was passed a few years ago?—They are rated upon the full rental in the prison rate; there is no deduction.

1754. *Chairman.*] You have allowed a deduction of 7½ per cent. upon the value of the land?—Yes.

1755. That is upon the valuation roll?—Yes.

1756. What is that for?—Under the 37th Section of the Poor Law Act we allow that amount for taxes and repairs.

1757. How much do you allow for taxes, and how much for repairs?—I do not know.

1758. Do you slump them together?—We just fix upon the amount.

1759. What kind of repairs are there upon land?—There is fencing, and there are, I believe, various other things.

1760. What other things; is it for fences and drains?—Yes; we consider that it would amount to that sum.

1761. It is for fences and drains?—I believe that it is so; but I do not know.

1762. I suppose that you arrived at the 7½ per cent. without any calculation at all?—Yes; we consider that it does not require so much to keep up an agricultural subject as it does to keep up houses and shops and mills, and things of that kind, and therefore we make a distinction.

1763. For houses do you allow 12½ per cent. over head?—Yes.

1764. Without reference to the state of the property?—Without reference to the state of the property.

1765. You say that you know some cases where the actual average cost is 50 per cent.?—Yes.

1766. And you know other cases, I suppose, in which the average is very small?—Yes; probably the smallest would be about 10 per cent., or so.

1767. It would be from 10 to 50 per cent.?—Yes.

1768. And do you take 12½ per cent. as a just mean between those extremes; how do you reach that sum?—It would come to the same thing supposing that we were making a general deduction of 25 per cent.; because a given sum is required to be raised, and it would require that the rate should be so much more increased.

1769. It would be the same if you made a general deduction of 25 per cent.?—Yes.

1770. Or 1 per cent.?—Yes.

1771. Or nothing at all?—Yes.

1772. Then why do you take 12½ per cent?—It is just in compliance with the 37th section of the Poor Law Act.

1773. But in your opinion it is totally immaterial whether you take nothing, or 1 per cent., or 50 per cent., or anything at random?—Precisely so.

1774. But surely it would not be the same thing with reference to other property; if you took 25 per cent. off all assessible property together, of course, it would leave it just the same as if you took off nothing?—Precisely so.

1775. But if you take 12½ per cent. off one species of property, and do not take the same amount off other species of property, the percentage which you deduct must be immaterial?—Exactly so; in that point of view it is immaterial.

1776. Does it not come to this, that although it would be of no importance what per-centage you deducted from all assessible property, or whether you deducted nothing at all, it is of importance what deduction you make from a particular species of property and not from other property?—Precisely so, just as you have stated it.

1777. And the reason that makes no difference whether you take 12½ per cent., or 25 per cent. will hardly hold?—If all property were treated alike it would make no difference whatever; but in the parish of Govan, out of the whole of the rental of upwards of 500,000 *l.*, there is only 12,000 *l.* of land, and therefore the deduction which I have alluded to of 7½ per cent. is only applicable to 12,000 *l.*

1778. That is in the case of agricultural land?—Yes.

1779. In that case 7½ per cent. is applicable?—Yes.

1780. What did you say was the value of the whole of the railways within the parish?—The value of the whole of the companies within the parish, including the gas, water, and other companies is 52,745 *l.*

1781. And what is the deduction which you give there?—We give a uniform rate of 12½ per cent.; but as I have already stated they generally get probably 5 per cent. or 6 per cent. additional.

1782. Is that the case with all those concerns which you have mentioned?—Yes.

1783. That makes about 18 per cent?—Yes.

1784. What is that for in the case of railways?—It is to satisfy them under the 37th clause of the Poor Law Act.

1785. But it does not satisfy them?—It does not satisfy them, but it should satisfy them.

1786. What is it for?—For repairs.

1787. And for maintenance of way?—No, they get one half of the expense of the maintenance of way before they are put upon the valuation roll.

1788. And is this towards the other half, or not?—It is towards general expenditure.

1789. Is it towards the other half of the maintenance of way, which they do not get under the Act of Parliament, or do you not know?—I take it for granted that one half of the maintenance of way is one of the things for which they get that allowance.

1790. They get one half of the maintenance of way allowed to them under the Act of Parliament, and you, upon an average, allow them 18 per cent. towards the other half?—Yes, they get 12½ per cent., in common with all other property, and then they get 6 per cent. over other property.

1791. I presume that that is for repairing and keeping up their permanent way?—Yes, and the general expenditure on the railway.

1792. In maintaining and keeping up their way?—That is a part of it.

1793. What is the other part of it; can you suggest anything else?—No, nothing more than what would suggest itself to you or to anyone else.

1794. Nothing else suggests itself to me except the maintenance of way, but I am not very knowing upon the subject, and I should like to ascertain what suggests itself to you?—I can go over it.

1795. Mr. *Miller.*] There are taxes, are there not?—Yes.

1796. *Chairman.*]

Mr. *Dreghorn.*

15 June 1870.

1796. *Chairman.*] They get 5 per cent. upon e stations, and you have stated that you con-ler that to be an unfair treatment?—The ations at Bridge-street, in Glasgow, cost ,000 *l.*; the railway company are charged a rental the rate of 5 per cent. upon that amount, and at is what is put on the valuation roll; after at, when you come to charge them for poor-tes, you make these other deductions.

1797. Then this 18 per cent., upon the average, over head, and is applicable not only to the e of railway but to the stations?—Exactly so.

1798. And they have stations within that rish?—Yes.

1799. But the allowance is over head?—es.

1800. What are you?—I have collected the or rate in Govan parish for 32 years; I have d very great experience upon that matter, be-use it comes through my hands.

1801. Mr. *Grieve.*] You are an accountant in lasgow?—Yes.

1802. *Chairman.*] You say that you know me property in Govan which cost 50 per cent. on the rental in repairs in order to maintain ?—Yes.

1803. That must necessarily be a very inferior ss of property?—Some of it is so.

1804. As a rule it is so?—Yes; that amount what it takes for the keeping of it in repair, d so on; but, besides that, there is a great loss rent in that class of property, but it is still ced upon the valuation roll at the rack rent.

1805. You speak of the difficulty in collecting e rents from the class of tenants inhabiting ch houses; do you include that?—No, I do t include it in the 50 per cent. of which I ve spoken.

1806. I understand that you refer to the 50 r cent. as the cost of repairs?—Yes, and the es.

1807. Does that arise from the inferior class of e property?—Probably it does; but though it an inferior class of property it is rated upon the rack rent, upon the rent which these people should pay.

1808. But it costs 50 per cent. upon the rack rent to keep it in repair, because it is property of an inferior class?—Exactly so.

1809. I suppose that property of that class is of less value in the maket for selling than other property?—As a rule it is.

1810. How many years' purchase does it bring in the market?—A great deal depends upon the value of the site. The property to which I have referred would bring a much larger price than if it were in some other position. For example, it is in near proximity to the river.

1811. You mean with a view to prospective value?—No, I mean with a view to immediate value; if you brought it now into the market it would bring a very high price in consequence of the value of the ground.

1812. The immediate value is the rent after the deduction of the charges. What I refer to is the fact, that in that locality it might, at some future period, be more or less turned to more profitable account?—Yes.

1813. If property which is of such an inferior description costs 50 per cent. upon the rental, in order to keep it in repair, it would bring a very much lower number of years' purchase than property in the same locality where it requires only 10 per cent. in order to keep it in repair?—Exactly so.

1814. And while one property would bring 25 years' purchase, the other would probably not bring 10 years' purchase?—Precisely so.

1815. So that the proprietors of houses which are comparatively new, and in good repair, and costing a small amount to keep them up, are more unfavourably dealt with than the proprietors of inferior property?—The person who has the more valuable property, and who has the least expense for repair, is more favourably dealt with than the man who has an inferior class of property, and who is paying nearly 50 per cent. in order to keep it up.

Mr. Peter Beattie, called in; and Examined.

Mr. *P. Beattie.*

1816. Mr. *Miller.*] Will you state to the mmittee what you are?—I am Inspector of or for the Barony parish of Glasgow, and I ve been so for the last 13 years.

1817. Previously to that time what position l you occupy?—Previously to that time I was pector for six years, and I have been con-cted altogether with parochial matters for 23 ars.

1818. Then, you have had considerable expe-nce in matters concerning properties which e assessed for poor's rates?—I have had con-erable experience.

1819. Have you paid any particular attention the valuation of railway property?—My atten-n has been forced into connection with the luation of railway property, in consequence of e objections which have always arisen, and the ficulties which there have been in settling th railway companies as to the proportion upon ich they should pay.

1820. That is to say, settling with them in spect of the 37th Clause of the Poor Law Act? Settling with them first on the *cumulo* value, fore the Act of 1854 was passed, and latterly in 0.93. settling this new valuation, after giving effect to the deductions to which they were entitled under the 37th section of the Poor Law Act.

1821. Then you have found considerable difficulty, I suppose, in the working of that section?—Yes, considerable difficulty in connection with railways and public companies; but not in connection with the other heritages of the parish.

1822. Can you tell us anything about the Bill which was introduced in 1867 by Mr. Gordon?—I was engaged in that matter in the opposition to it in 1867; we opposed that Bill, because we thought that it gave the railway companies an unfair position with reference to the other rate-payers of the parish.

1823. For whom did you oppose it?—In the first instance, we opposed for the Barony parish, and we endeavoured to secure co-operation from the other parishes, and to some extent we succeeded, but not to the extent which we should have liked at the time.

1824. Was any compromise made, or what was the result of your opposition?—We had negociations with the railway companies as to

Mr. *P. Beattie.*

15 June 1870

that matter, and it was ultimately compromised upon the assurance, that if we allowed them to get one half of the maintenance of way before their gross value was fixed, they would consider that they were placed in a fair position with the other ratepayers of the parish on the matter of deductions.

1825. And they agreed to that?—Yes, and on that agreement we withdrew our opposition, and the Bill was gone through with.

1826. Who represented the railway companies on that occasion?—Mr. Walker; a previous witness.

1827. He acted for the railway companies in that negociation?—He did.

1828. And that matter having been arranged you withdrew?—We withdrew, but we were in a little difficulty, because we had a fear that if they got this deduction before the gross value was ascertained, they might still insist upon the strict application of the Poor Law Act in the matter of deductions beyond it.

1829. Have the railway companies, as a class of proprietors, adhered to the arrangement which you then made?—Immediately afterwards, they increased their demands in place of considering that as a final arrangement, and keeping faith with us in the matter.

1830. After having got that Bill for one half of the maintenance of way, they increased their demands?—In some instances they did; in certain instances they still maintained the demand which they had made previously to the settlement in 1857, namely, 40 per cent.; they took the half of the maintenance of way, and they insisted upon getting the whole of what they had before.

1831. So that by the Act of 1867 the parochial boards got no relief?—That is so.

1832. In your position you have, I suppose, dealings with the North British Railway Company?—Yes, and also with the Caledonian Railway Company. We have more difficulty with the North British Company than with all the other railways put together.

1833. What do they claim from you?—This year they claim 40 per cent.

1834. Upon Mr. Dods' valuation?—Upon Mr. Dods' valuation, and they got a settlement at about 35 per cent.

1835. Then, so far as your parish is concerned, they have got credit for one-half of the maintenance of way, and in addition they have claimed, and have got from you, 35 per cent.?—That is so.

1836. Have the Caledonian Railway Company behaved in the same liberal way towards you?—The Caledonian Company are more reasonable; they take 28 per cent. as a sort of arrangement with us. This, however, is paid in the way of a conditional receipt, namely, that if they can insist upon more through litigation, we shall pay them back; but for the last two years it has been a final arrangement of 28 per cent.

1837. But you are liable to a claim in that respect?—Yes, to a considerable extent, I think, upon years which have been passed.

1838. Upon what is that contingent?—Upon their success in their plea that they are entitled to more than 28 per cent.

1839. Are they at law on that matter now?—No.

1840. You have, I suppose, dealings with the Glasgow Gas Company in that parish?—Yes.

1841. What do you allow them?—Both the gas companies are now in the hands of the corporation, and we have had very little dealing in that matter; but when the companies were separate the Suburban Gas Company paid us upon the rate as levied, namely, 15 and 20 per cent. The other company, who are not so reasonable, insisted upon 47 per cent., and we have given them 47 per cent. upon a conditional receipt in the same way as in the case of the Caledonian Railway.

1842. Is that condition in your favour?—It may be against us in this way, that we take the full claim which we make, allowing them a reservation against us, or we allow them all that which they ask, giving us a claim against them.

1843. What do you allow the water company?—Twenty-five per cent.; that is a final arrangement.

1844. What do you give to the other ratepayers?—We give 15 per cent. to lands, and 15 per cent. to minerals, and to other heritages 20 per cent.

1845. What do you mean by "lands"?—Agricultural lands.

1846. You allow them 15 per cent.?—Yes.

1847. What are the data upon which you give 15 per cent. to land?—I do not know the data upon which it was fixed; I presume that it is upon the data that there is not so much expense in connection with agricultural land in the way of ordinary repair, as with other heritages.

1848. The 15 per cent. I suppose covers taxes?—Yes.

1849. And the minister's stipend, and the schoolmaster's salary, and so on?—Yes, all the deductions to which they are entitled under the 37th section.

1850. The one class getting 20 per cent. deduction, and the other class 15 per cent., they make no difficulty with you, do they?—We have had no difficulty with the ratepayers upon that account.

1851. What is your opinion altogether with respect to the 37th Clause of the Poor Law Act?—My opinion of it altogether is, that we should be far better without it; that if there is any relief at all, it is so infinitessimal in comparison with the trouble of working it out, that we had far better be rid of it altogether, and we have tried to get rid of it.

1852. Then you promote this Bill so far as the repeal of the 37th Clause of the Poor's Act is concerned?—Yes, I am very desirous, so far as the repeal of that 37th section is concerned, that the Bill should pass.

1853. Before the passing of the Valuation Act what process did you set about in order to arrive at the value?—There was great difficulty in that matter in the early times of assessing railways and the consequence was that we got into difficulties with the railway companies themselves and they brought an action of declarator in the court for the purpose of declaring three things; first to find that they were not assessable at all, next that they were not owners and occupiers, and next, that the mode in which the *cumulo* value was arrived at was wrong, and they wanted it declared that the mode in which it was arrived at was wrong. That case, so far as fixing the principles upon which the valuation should be made, was decided in 1853.

1854. Is that a decision by the Court of Session?—

n?—Yes, it was decided on the 8th of March 53.

1855. *Chairman.*] What case is that?—It is e case of the Edinburgh and Glasgow Railway mpany *v.* Ebenezer Adamson, (8th March 53, Jurist vol. 25). In that case the Lord dinary laid down the principles for arriving the *cumulo* value, and also for arriving at the value, by giving effect to the 37th section the Poor Law Act. I would only say with erence to that case that it is very important to k at it all through, because it deals with all the iculties which have come up in the present in- iry. I may state, generally, that the principles i down by the Lord Ordinary are very similar the principles which were subsequently adopted Mr. Dods when he was appointed in 1854, h this difference, that the stations were mingled h the gross value and divided upon mileage, l were not valued separately as they are now.

1856. Mr. *Miller.*] Then am I to understand m that, that Mr. Dods' has been acting very ch upon the principles laid down by the Court Session, in the case which you refer to?—I nk so; the principles upon which he acts seem be very similar to those which are adopted by r. Dods, excepting in the matter of stations.

1857. What would be the consequence if the er ratepayers insisted upon your going into all actual property?—It would, I think, be im- cticable to carry it out; we could not work it ept by averages.

1858. So that except by taking averages you uld be forced to take each case by itself?— s, individually, and taki g the whole elements the case.

1859. Every proprietor might take the same rse as the railway companies take?—Every prietor is entitled to take the same course as t which is taken by the railway companies.

1860. Have you had any cases connected with lway companies in which they would not com- mise?—No, we have had no cases with rail- y companies which we could not compromise; the result of compromising has been very ex- sive in all cases.

1861. And it has been with the view, I sup- se, of saving a lawsuit?—It has been with the w of getting rid of the thing so far as we pos- ly could; I had a case with Mr. Walker him- f in which our expenses were upwards of 400 *l.*; think that the railway companies' expenses uld be more, but assuming them to be the ne, that would be a cost of 800 *l.*

1862. Was that case before the court?—Yes; and was compromised by myself and Mr. Walker, er expending, I should suppose, 400*l.* on each side.

1863. What was the nature of that compro- se?—The nature of it was that they should y upon 31½ per cent. of deduction.

1864. 31½ per cent. upon Mr. Dods' valua- n?—Yes.

1865. Was that satisfactory to you?—I was ased to be rid of it.

1866. Do you know how the country parishes e managed in that way?—The country in- ectors very frequently consult me in the matter th reference to the differences which they have th railway companies. As a rule the country rishes are very much at the mercy of the rail- y companies; they have been guided in fact them, and they have to take the best terms ich they can get, which are sometimes, I think, ry unreasonable.

0.93.

1867. Then I gather from you that the deduction which is given to a railway company is not uniform over the country?—It is not; in some cases it is, I suppose, 40 per cent.

1868. Is that about the maximum?—Yes.

1869. What is the minimum?—They take less in some parishes where the ratepayers have less expenses; but the proportion remains the same nevertheless.

1870. Have you any return showing the deductions which are given in various parishes?—Yes; in some parishes no deductions were given at all until recently, but this return shows the different deductions given in different parishes.

1871. Is it made up by yourself?—It is a Return made to the House of Lords, which was called for by the Earl of Airlie; it is a Return to an Order of the House of Lords, dated the 27th March 1868.

1872. Can you give the Committee any idea of the average deduction over that?—I cannot give the average; I have not calculated it.

1873. Mr. *M'Lagan.*] Can you give the proportion of deduction between railways and other properties?—The railways get about two-thirds more than the others.

1874. Sir *G. Montgomery.*] Is that a Return in 1867 of the same nature as the Return of last year, which was obtained by the railway companies?—No; it is a Return which was ordered to be printed in May 1868, and the Bill to which you refer was passed in 1867.

1875. Mr. *Miller.*] Have the parochial boards generally done anything to remedy the inconvenience arising from the 37th Section of the Poor Law Act?—They have endeavoured to get a Bill, such as this, passed without the objectionable matter attached to it which is now there.

1876. When did they take action in that matter?—We began in the year 1868, by a joint movement, and we had a meeting of the different parishes interested in the matter. This is a printed report of the proceedings at the first meeting, which I can put in. Thirty parishes were represented at that meeting, and at that meeting they passed a resolution to the following effect: "That in the opinion of this meeting it is expedient that the 37th section of the Poor Law Amendment Act of 1843 be repealed, or, failing that, that the duty of making deductions imposed on parochial boards by said section be transferred to the assessors appointed under the Lands Valuation Act of 1854, in order that the annual value for the purposes of parochial assessments, be the value as ascertained under the Valuation Act, 1854, or if it is to be such value after deductions in terms of the 37th section of the Poor Law Act that the parochial boards may be relieved of the trouble of making the deductions, it being easier and more satisfactory that the assessors should ascertain the same; and further, that it is the opinion of this meeting that the former of the two alternatives is the preferable way of settling the question." In consequence of that, we endeavoured to get the Lord Advocate to introduce a Bill, but from pressure of other matters he could not undertake to do so. In the following year, on the 4th of February 1869, we again had a meeting of parishes; and the representatives there were from about the same number of parishes. We sent out circulars to all railway companies connected with parishes with a population of about 3,000; they were represented at that meeting, and it passed the

Mr. *P. Beattie.*

15 June 1870.

following resolution: "That a committee be appointed to confer with the Lord Advocate and other members of the Legislature, with the view to obtain a repeal of the 37th section of the Poor Law Amendment Act of 1845, or, failing that, an enactment that the duty of making deductions imposed on parochial boards by said section, shall be transferred to the assessors appointed under the Lands Valuation Act of 1854, in order that the annual value for the purposes of parochial assessments either be the value as ascertained under the said Valuation Act, or if it is to be such value less deductions, that the parochial boards may be relieved of the trouble of making the deductions, it being easier and more satisfactory that the assessors should ascertain the same; and that it is the opinion of this meeting that the former of the two alternatives is the preferable mode of settling the question." In short, it was a repetition of the previous year's resolution.

1877. Then the Lord Advocate brought in a Bill to repeal that clause?—He did.

1878. What was the result?—It was opposed by the railway companies.

1879. Was the Bill abandoned, or what took place?—The Bill was not abandoned; we saw the Lord Advocate upon the subject, and he recommended us to try and come to some terms with the railway companies; we had a considerable number of meetings with them, Mr. Walker being the representative of the railway companies, and we made an agreement with reference to the Bill whereby we satisfied the railway companies, and that Bill as amended by the clauses which I have here, would have passed but for the opposition of several parties connected with the millowners and the counties.

1880. Then so far as the railway companies were concerned the Bill was satisfactory?—So far as the railway companies were concerned, the Bill, as they proposed to amend it, and as we agreed to do so, was satisfactory, and would have passed but for the opposition arising from other quarters.

1881. Mr. Walker again was the party negociating for the railway companies?—Yes, and we signed an agreement relative to these clauses.

1882. Have you that agreement?—I have.

1883. You can probably state what the compromise was?—I will read the agreement; it is very short; this is the clause which was proposed to be introduced at the request of the railway companies: "The third section of 'The Valuation of Lands (Scotland) Amendment Act, 1867' is hereby repealed, and in lieu thereof in ascertaining the yearly rent or value in terms of the Act 17 & 18 Vict. c. 91, of the lands and heritages in any parish, county, or burgh, belonging to or leased by any railway company, and forming part of the undertaking of such company, the whole expenses expended in the maintenance and uphold of the permanent way and works, including roads, bridges, viaducts, tunnels, and signals of railways, and the towing paths of canals, and charged to revenue in the published accounts of such railway company for the year preceding that in which the valuation is made, shall be allowed by the assessor of railways and canals as a deduction before the *cumulo* yearly rent or value of such railway or canal is fixed; provided that such assessor is satisfied that such expenses have been truly expended as aforesaid. Provided always, that the cost of repairs of stations, engine-houses, workshops, wharfs, docks, depôts, counting-houses, and other houses and places of business belonging to or leased by any railway or canal company, and forming part of the undertaking of such company, shall not be deemed to be expenses to be allowed by the said assessor in terms of this section." That is one of the clauses which were proposed, and this is the agreement which was written by Mr. Walker on it, "London, 5 May 1869.—Adjusted and approved on behalf of the respective parties we represent, on the understanding that no further alteration in the Bill except this clause, and a separate clause as to classification is to be made; and that the principle of the first clause of the Bill is to be adhered to as regards all but railway property." That is signed by the respective parties.

1884. On looking at that clause, I suppose that it is pretty much this, that instead of allowing the railway companies half of the maintenance of way, the clause allows them the whole of the maintenance of way?—It does: this is the clause as to classification, which is referred to in the agreement. The effect of the clause was to keep railways from being touched in the matter of classification; the railway companies did not want classification.

1885. Sir *E. Colebrooke.*] Is that classification under that 36th section?—Yes.

1886. Mr. *Miller.*] I suppose that you came to that agreement with the railway companies pretty much in order to save any further trouble?—We came to that agreement as a matter of compromise, and to be at an end in the matter, and to get the 37th section abolished.

1887. You did not look forward to such an immediate application again for relief, did you?—I contemplated that we should have the same Bill introduced in the present year, and I think that we have to complain of a violation of the agreement, and that the Bill is not in the same terms as it was last year. I understand the promoters of the Bill to be the railway companies.

1888. This Bill, I suppose, took you by surprise?—It did.

1889. You are, I presume, acquainted with this Bill?—Yes.

1890. You approve of the first clause, which is for the repeal of the 37th section of the Poor Law Act?—I do, so far as it would carry out the original agreement of last year.

1891. But, in so far as respects giving the extraordinary relief (as you would call it) to railway companies which is provided by this Bill, you object to it?—Yes.

1892. That is particularly brought out by the sixth clause?—Yes, in which it is proposed to divide the gross value by four and to assess upon the remainder.

1893. Will you state upon what ground you object to this particular clause?—I object to this particular clause because it is neither founded upon a principle of valuation, nor is it a proper principle of classification; it is not arrived at by any process of valuation whatever, and, as a matter of classification, it has no reference to the other heritages. Besides that, if it is introduced it introduces another classification which will interfere with, and confuse, all the already existing classifications, by which the railways are, I believe, in some cases benefited.

1894. I suppose that the feeling in your mind is that if this clause were passed, giving such relief to certain companies, it would involve a revision

revision of the whole of the parochial rating over Scotland?—It would do so to a large extent.

1895. The railway companies complain that they are assessed upon by far too large a sum; how does that matter stand with reference to other properties relatively?—We consider that railway property stands in a fair position with regard to other properties, and not at all in any excessive or hard position.

1896. I suppose that you heard the evidence which was given by Mr. Walker?—Yes, to a large extent.

1897. Do you agree with him in what he stated?—No.

1898. Wherein do you differ from the principles which he enunciated?—I differ in this respect, that he proposes no principle at all, but a mere division by four; he might as well have divided it by five.

1899. *Chairman.*] He might assent to that suggestion?—I have no doubt that he would.

1900. Mr. *Miller.*] I suppose that you are willing to adhere to your agreement which was made in the last Session of Parliament?—We are quite willing to adhere to that agreement.

1901. That is to say to allow the railway companies the whole of their maintenance of way, and then to assess them upon the gross value?—Yes, although we consider that they got the better bargain of the two in the matter.

1902. You do not assent to that because you think that the railway companies are entitled to it, but you assent to it, as I understand, in order to get quit of this continual attempt to alter the law?—Precisely so.

1903. You mentioned, I think, the case of the Edinburgh and Glasgow Railway Company, which was before the court of session?—I mentioned one case with regard to the *cumulo* value. There was another case, with regard to the net value, which was subsequent to the case to which I have referred.

1904. As I understand, and as has been stated by Mr. Walker, the railway companies do not object to the spreading of the *cumulo* value over the parishes in the mode in which it is now done?—No.

1905. Do you, as speaking for the parochial board, object to that mode?—We consider that it operates unequally as among parishes, but there is not any expedient which has occurred to myself by which you could remove these inequalities without introducing others almost of the same sort.

1906. Your parish being a town parish, I suppose, loses a good deal by the mode in which the *cumulo* value is spread over it?—Yes; the value of property in relation to burghs is immensely greater than in moors, and so on.

1907. What is your assessment?—It is at present 8 per cent.

1908. Do you know any of the assessments in the country parishes; say, of the Caledonian Railway?—About a year ago I had returns from the different parishes, and some of them were as low as 1 *d.* in the 1 *l.*, some 2 *d.*, some 3 *d.*, some 5 *d.*, and some 1 *s.*, and a very few 1 *s.* 6 *d.*

1909. I suppose there is no doubt that the railway companies have greatly benefitted by the *cumulo* value being spread over the parishes, as it is now done?—I think that the railway companies have benefitted by the fact of the greatest amount of railway being situated in the counties where the smallest amount of rates is paid.

1910. Do you assent to the fairness of comparing the acreage of a railway, and the value put upon, say each acre, with the acreage of other agricultural land?—No, it is not at all a parallel case to compare the one with the other; a railway is an improved subject, and is a different heritage altogether from land; to adopt that system of value would lead to serious inequalities among the whole of the heritages in the parish; for instance, it would be quite absurd to rate a mine or a quarry upon the same principle, or to rate a house upon the amount of land which it occupies without regard to the amount of the subject placed upon the land.

1911. Taking the assessment which you have upon the railways as it now stands, and carrying out the clauses in this Bill, what difference would it make in your parish?—It would seriously increase the value of the other heritages in the parish, and, as a necessary sequence, it would increase the amount which they have to pay; it would, however, in the first instance, reduce the rate, and the railway companies would have the benefit not only of half the maintenance of way, which is the effect of the 2nd clause, but they would also have the benefit of a reduced rate, whereas the other heritages, as a gross, would have a reduced rate, but still would have more to pay. I have a statement prepared of the effect of the Bill upon the valuation of the Barony parish, which I will produce to the Committee (*the Witness delivered in the same*, vide *Appendix*). The deductions already existing are about one-fifth of the whole.

1912. That is arising from the repeal of the 37th Clause of the Poor Law Act?—Precisely so.

1913. The effect would be to benefit the railways in more ways than one?—Yes, in three ways.

1914. What have you to say as to the fairness of assessing railways on less than their valuation?—I have seen no ground whatever for doing so, and I can see no reason why they should be so assessed.

1915. Have you seen the printed statements which were furnished by Mr. Walker?—Yes.

1916. Do you think that they were correct?—They do not agree with the data which I have, neither in the figures nor in the results.

1917. Take for example the county of Lanark?—As to figures Mr. Walker is incorrect; for instance, in Dumbartonshire the general heritages are put down at 323,885 *l.*, but according to the figures which I have received the amount should be 410,126 *l.* In Lanarkshire the general heritages are stated at 1,147,011 *l.*, whereas my figures make them 1,166,516 *l.* In Renfrewshire they are stated at 396,927 *l.*, whereas the correct figures, according to my statement, are 407,048 *l.* In Stirlingshire they are quoted at 259,127 *l.*, whereas, according to my information, it should be 336,092 *l.* The difference in these cases which I have quoted is about 209,000 *l.* Mr. Walker's valuation of the railway is a little in excess, and I object to his figures in that matter because he compares the largest amount of the value of the railway with the smallest amount of heritages. I should say, that in order to make a fair comparison, the *cumulo* value of the railways should be put against the *cumulo* value of the whole country if a comparison of that kind is to be of any use at all. The effect would be to reduce considerably this per-centage

Mr. *P. Beattie.*

15 June 1870.

of 10 per cent. in the counties and 3 per cent. in the burghs; but I have thought it unsafe to make an average on a thing of that kind as the figures are not complete.

1918. *Chairman.*] What struck your mind upon the subject as being the proper per-centage?—I think about 6½ or 7 per cent. over the whole.

1919. Mr. *Miller.*] That is taking the value of the counties along with the value of the burghs?—Yes. For instance, Mr. Walker gives the *cumulo* value of the railways in the country as 1,213,688 *l.* odd, the whole belonging to the burghs is only 152,000 *l.*, or thereby, the comparison being very different; he compares the value in the counties with the smaller value of the other heritages in the country.

1920. He compares the large amount of the railway valuation with the smallest amount of the county valuation?—No; he takes the whole county valuation, leaving out the burghs.

1921. Then a correction of that comparison would reduce the per-centage over the whole to something like what you have stated, namely, 5 or 6 per cent.?—Yes; about 6½ or 7 per cent., as nearly as I can make a general average.

1922. Taking the value of the Burgh of Glasgow, for instance, the railway value in it would come to a very small per-centage?—Yes; about 2½ per cent. The value of the town of Glasgow alone, is much greater than of the whole county put together. I hand in a statement of the different heritages in Barony parishes, and per-centage of public companies to other heritages. (*Vide* Appendix.)

1923. So that in order to make a fair valuation of the county of Lanark, you must put the railway valuation in burgh and county as against the total valuation in burgh and county?—Yes, if it is a safe criterion, but I do not hold that it is a safe one.

1924. From what you have said, you think that, in general, the heritages are stated too low, and that the railways are stated too high?—Yes; I think that Mr. Walker's case is as favourable for the railways as he can make it out.

1925. I think that you also consider the comparison a little fallacious where it is made upon the acreage occupied by the railways, and the acreage occupied over the country?—The acreage, in my opinion, is a method of comparison which does not require to be looked at for a moment.

1926. What do you think was the object of making the comparison?—I think that probably the object was to make the case of the railways look as a hardship in the eyes of the Committee; but I do not think that the matter of acreage is founded at all upon just principles.

1927. As to the comparisons which Mr. Walker made of certain assessments in Glasgow, for instance, in 1849, and then again at a later period, what is your view as to that matter?—He made some statements as to what he paid in 1849 and 1850; he said, I think, that he paid 400 *l.* in the year 1849–50. Such a sum was paid in reality, but Mr. Walker did not tell the whole circumstances connected with the case; perhaps he did not know them so well as I do. He paid 400 *l.*, but that was a matter of compromise. During the controversy upon means and substance, a compromise was the rule, and the real exactions were the exception in the case of railways, and Mr. Walker got the benefit of the compromise. The Glasgow line in 1847-48 was assessed by the Glasgow parish at 640 *l.*, and 400 *l.* was paid in the way of compromise. In the subsequent year the company were assessed on heritages at 248 *l.* 19 *s.* 2 *d.*, and at 62 *l.* 4 *s.* 9½ *d.*, and as nearly as we can ascertain upon 1,000 *l.* in the way of means and substance. Of that amount they paid 800 *l.*, namely, 311 *l.* 3 *s.* 11½ *d.* for heritage, and 488 *l.* 16 *s.* –½ *d.* in respect of means and substance. In the succeeding year, namely, 1849-50, they paid upon heritages 162 *l.*, and in the matter of means and substance they ought to have paid upon 600 *l.*, but that was also compromised, and in lieu they paid only 162 *l.* and 238 *l.*, making 400 *l.*

1928. These sums were arrived at by compromise?—Yes, the whole assessment was arrived at by compromise in those years upon means and substance.

1929. At that time did you find that the railway companies and canal companies, and the owners of large works, went on very smoothly?—I was not then connected with Glasgow, and I cannot give further information upon the subject.

1930. Since that time have the stations in Glasgow been very much increased?—Yes, the company have enlarged them. When I came to Glasgow the Cowlairs Station was entirely situated in the Glasgow parish; it is now spread over the neighbouring parish, namely, the Barony parish.

1931. Then to say that in 1849 the assessment was 400 *l.*, and that by the alteration in the mode of assessment it was in 1869 raised to 730 *l.*, without stating anything further, does not give you a correct idea of the state of matters?—It does not.

1932. Has the traffic entering into the stations largely increased?—The number of railways which have the use of the station have increased.

1933. Mr. Walker, I think, said a good deal about the Well-park Brewery case; do you know anything about that case?—The Well-park Brewery paid, along with other property, on means and substance. In the Barony parish, according to the books, it was assessed upon 3,000 *l.*

1934. When was that?—In 1851–52; it was assessed upon 3,000 *l.* in respect of occupancy, that is to say, upon means and substance; that was considered to be the income. I have not been able to ascertain what it has paid upon heritage. It now pays upon a valuation of upwards of 2,000 *l.* Mr. Walker places it at something like 1,013 *l.*, but he has only taken into account the Barony parish; it is in two parishes; it is partly situate in the Glasgow parish, and partly situate in the Barony parish. Mr. Walker has overlooked the valuation in the other parish.

1935. *Chairman.*] How much is that?—The amount is double what Mr. Walker placed it at; it is 2,285 *l.*

1936. Mr. *Miller.*] In the two parishes, the valuation of the brewery is what?—£. 2,200 and a fraction.

1937. Is that the heritage?—Yes.

1938. And what is the rule upon which you now proceed?—That is the rule upon which the rate is now fixed.

1939. In 1851–52 it was upon heritage, and means and substance?—It was an equal per-centage upon heritage, and an equal per-centage upon means and substance.

1940. Have you any remark to make upon the

he statement which was produced by Mr. Walker egarding the operation of the assessment in cer- in parishes?—What I would like to say upon hat point is, that I do not think that the railway ompanies have any case of hardship in that natter.

1941. You have explained that matter before? —Yes; although they have a large amount of aluation situated in these parishes, still, as a ule, they generally have a smaller rate of assess- ent to pay.

1942. You have, I think, calculated to some xtent the effect which would be produced upon our poor's rate by this Bill, in a certain number f parishes, which you will be able to describe? —It is not very easily calculated to a nicety, but he effect would be very much the same as in the ase which I gave in the Barony parish; it ould considerably increase the rate itself in roportion as you reduced the valuation of the ubject; but it would alter the relative position the railway to the other heritages, and the onsequence would be that it would increase the rthen upon the other heritages. The real sult however would not be so favourable for the ilways as the apparent result.

1943. Have you made any calculation of the fect in your own parish?—Yes, I have referred that point, and I have produced a statement.

1944. I think that you are able to give us some amples of the operation of the former system, nd of the present system, upon premises in Glas- ow?—By looking at the old assessment books, find that comparing the means and substance rinciple with the present valuations, whereas in he case the payment was upon 1,000 *l.* of income, is now upon a rental of 2,470 *l.* In another ase, the payment was upon 300 *l.* of income, and is now upon a rental of 976 *l.* In another case, was upon 300 *l.* of income, and it is now upon rental of 776 *l.* In another case, the payment as upon 100 *l.* of income, and it is now upon an come of 1,280 *l.*; and in the case of farmers, he value upon which they would be assessed, ould of course be greater than the income upon hich they would be assessed, their gross rental ould be greater than the income upon which ey would be usually assessed under the means nd substance principle.

1945. Then in your opinion, and from your ex- erience, is the present assessable amount mate- ally different from what it was under the means nd substance system?—Of course the assessable nount has increased with the increase of the rish, but keeping that out of consideration, I ink that it might compare with exceptional ses in the same way as Mr. Walker has com- ared exceptional cases.

1946. That is to say, that if you picked out ses for comparison on the one side, you could ck out cases for comparison on the other?— recisely so.

1947. And it would depend very much upon he object which you had in view as to the cases hich you would take up?—Yes.

1948. Mr. Walker naturally has taken a class f cases which would suit his view?—That is the nstruction which I have put upon his cases.

1949. As to the second clause in this Bill, you ave to state something with regard to it, have ou not?—The second clause of the Bill gives ffect to the Bill of last year, namely, to give the ull value of the maintenance of way before the *mulo* value is fixed. As a matter of compro- mise, I have already said that we are prepared to take that.

1950. You are prepared to take it in order to carry out the arrangement to which you agreed last Session?—Yes, but as to the fairness of it, and as to there being an exact claim on their part, I do not think that they can make up a full title to it.

1951. Mr. *J. Hamilton.*] You mentioned that the compromise which you made with Mr. Walker last year was given up, in consequence of the opposition of the counties?—Yes.

1952. Did the authorities of the city of Glasgow oppose the compromise?—I believe that they did; that is to say, the police authorities of the city of Glasgow.

1953. If that compromise had been carried out, would it not very much have affected the county rates?—No, not in any other way than it would have affected the burghs.

1954. But it would have affected them?—Yes, to some extent, but not to any great amount.

1955. What is the railway valuation in Lanarkshire?—£. 231,676.

1956. Would it not have affected that?—It depends upon what the half of the maintenance of way would be; upon my estimate I do not think that it is more than 15 per cent.

1957. Did you consult the Commissioners of Supply before making that compromise?—We had no representatives from the Commissioners of Supply.

1958. Then you do not consider that they were in any way bound by that compromise?—No.

1959. Taking the whole circumstances into consideration, that compromise would have been a clear gain to the parish?—Yes, it would have been a gain in settling a disputed point, but in no other way

1960. But there was no disputed point between the Commissioners of Supply and the railway company?—I cannot speak to that point.

1961. Would it not have been a great loss to them?—It would have been no loss to the Commissioners of Supply, because if they did not get it from the one they would get it from the other; if they did not recover it from the railways, they would get it from the other heritages.

1962. Would there not have been so much less property to assess?—The rate would have required to be raised.

1963. The whole county rates would have been raised in consequence of that compromise?—Yes, to some small extent; but in that case if the rate was raised it would affect the railways equally with the other heritages.

1964. Mr. *Miller.*] There is a point upon which I omitted to put a question to you; under the Act of 1867, are the Caledonian Railway Company allowed by Mr. Dods about 12 per cent. on the valuation?—I understand so.

1965. And are the Glasgow and South Western Railway Company allowed 15 per cent.?—Yes.

1966. And are the North British Railway Company allowed 27 per cent.?—Yes.

1967. The average being 18 per cent.?—That is the average.

1968. According to a decision of the Court of Session, in the case of the Edinburgh and Glasgow Railway Company, were not the deductions carried to the extent of 31 per cent.?—That was including all deductions; including maintenance

Mr. *P. Beattie.*

15 June 1870.

of way, taxes, and other public charges; it amounted to 31½ per cent.

1969. The deductions varied very much upon the different railways?—They varied very greatly upon all the railways.

1970. Can you explain that in any way?—In the case of the North British Railway, so far as I can learn, the maintenance of way has been very expensive; but I am not sufficiently acquainted with the details of their accounting to account for it. I cannot account for the fact of the whole of the maintenance of way in Mr. Dods' report being less than 31 per cent. upon the Glasgow line, and the half of it being 27 per cent. upon the North British line at the present time.

1971. Sir *E. Colebrooke.*] Will you state who were the parties to the compromise last year on behalf of the Barony parish?—Twenty-six parishes joined with it in different parts of Scotland.

1972. The effect of that compromise would have been that the 37th Clause of the Poor Law Act would have been repealed, and that at the same time the railway companies would have received a deduction upon the valuation of the full amount of the maintenance of their permanent way?—That was the effect of it.

1973. And the other interests of which you have spoken in your examination, namely, lands and minerals, would have been assessed at their full value?—Precisely so.

1974. Do you think that that would have been just to those interests?—As I said before, I think that taking the two kinds of heritages, railways had the benefit.

1975. It was a favourable bargain to the railway companies?—Yes.

1976. But it was not one which they could claim?—No.

1977. You, however, as a matter of expediency, thought it better to come to that compromise?—Yes; some fault was found with our arrangement, but inasmuch as the demands of the railway companies are increasing year after year, and the parties are now very sorry that the arrangement was not come to.

1978. Are you prepared to make that arrangement now?—Yes, so far as regards the Barony parish.

1979. Do you think that that should be a final settlement?—Yes; if a settlement was made of that nature before the Committee, I should suppose that it would be binding upon the railway companies.

1980. And you think that the other persons who, under that proposal, would be assessed at their full value would be entirely satisfied?—I rather think so in the present state of matters.

1981. You stated that last year it was objected to by millowners?—I have no correct information upon that point; it was only general information.

1982. Do you think that their opinion has changed upon that subject?—I cannot speak upon that point.

1983. Do you know how far the owners of lands and minerals in the parishes which were affected concurred last year?—A considerable number of them agreed to the thing. But we sent out a circular asking the several parishes to say what their views were upon the 37th Section of the Poor Law Act. The following questions were asked: "Are you in favour of the 37th Section being repealed? Are you in favour of allowances as proposed being granted to railways? Are you in favour of allowances claimed by water and gas companies being granted? Are you in favour of allowances to public works being granted? Have you any further suggestions to make?"

1984. *Chairman.*] What are you reading from?—I am reading from a circular which was sent to parishes which were interested in minerals, railways, and other subjects, and the result of that appeal was to the following effect. Out of 44 parishes in all 38 said, "We wish the 37th section to be repealed." Out of the same number of parishes 23 were for granting the allowances to railways upon the whole maintenance of way, and 17 were against it. In the matter of water companies, eight were for giving them the allowances and 31 were against it; and in the matter of the allowances to public works, there were only five in favour of it, and 32 were against it.

1985. Sir *E. Colebrooke.*] Then in fact it resulted in a great difference of opinion?—It resulted in an unanimity of opinion with reference to the abolition of the 37th section, and a rather general opinion against any other parties, or companies being allowed the same privileges as the railway companies.

1986. Who were the parties who answered those questions. Is it within your knowledge that those questions were submitted to any meetings of the different parochial boards in those parishes?—I believe that it was so in almost all cases.

1987. I presume that you received the answers from the inspectors?—Yes, as the official organs.

1988. They did not state whether they had consulted the board or not?—They usually do so.

1989. With regard to the litigation to which you were exposed before these proposals settled the question, you say that you gave way to the pressure which was put upon you; if you thought that it was unjust, why did you not litigate the matter?—The nature of these cases involves a kind of litigation which becomes almost endless. The court will not deal with figures, and they always remit the matter to an accountant, and we can never get his report, or it is an immense time year after year before we can get it, and when that report comes up the case is entirely shaped anew. Some of these cases last for seven or eight years. In this particular case the question began, I think, in 1864, and it was only settled in the way of compromise last year.

1990. Then it was not so much the fear of the railway companies, as the fear of the court of session, which led you to propose a compromise?—It was the fear of both.

1991. You stated that the effect of that compromise would have been to leave the railway companies untouched by the classification under the poor law?—That was the compromise which was made last year.

1992. That did not appear in the Bill which you proposed?—It appears in the clauses which we proposed; there was a clause as to classification, the effect of which would be to prevent classification applying to railways.

1993. It would not have touched the 36th clause of the Poor Law Act, would it?—It would have affected the 36th clause of the Poor Law Act.

1994. It is stated in the proposal that a separate

te clause as to classification is to be made?—es.

1995. Wss this clause with regard to the peal of the 37th section ever submitted to rliament?—It was, I think, submitted and dis-ssed before a Select Committee last year.

1996. Is it within your knowledge that such proposal was ever made to the House of Com-ons?—It never went to that length; if I recol-ct rightly, I do not think that the Committee ported, but this is the clause to which I refer.

1997. And the effect of it would be, that in ture railways would be in one class with all her properties?—Yes.

1998. Would it have been in the power of the or Law Board to have made any distinction tween other properties?—This clause as pro-sed by the railway companies would have pre-nted their paying more under classification an under rental, but it did not prevent their tting the benefit of classification if the effect is to pay less.

1999. Your interpretation of it was, that clas-ication might still go on, but that in any such ssification railways would be considered the ost favoured interest?—The effect would be at in any classification in which railway com-nies were interested, they could only pay less an other heritages.

2000. Then there was something in the clause vourable to the railways beyond the mere de-ction of the maintenance of the permanent ay?—I do not think that there was much ore.

2001. Though there may be a difference of inion as to the expediency of abolishing the th section of the Poor Law Act, do you under-nd that there is a very general feeling against e provisions of this Bill?—There is a very ge-ral feeling against the whole of the provisions this Bill, although it is of a mixed character. do not know that there is any opposition to it any amount, so far as it affects the repeal of e 37th section of the Poor Law Act.

2002. Mr. *Matheson.*] You have stated that e cost of the maintenance of way is consider-ly greater upon the North British Railway an upon the Caledonian Railway and the South estern Railway?—I believe that it is so, and ve no doubt of it.

2003. I have in my hand a statement made up the 31st January last, by which it appears at the cost of the maintenance of way for the f-year on the North British Railway was 3*l.* -*s.* 6*d.* per mile; that upon the Caledonian ilway it was 150*l.* per mile, and that on the uth Western Railway it was 149*l.* 7*s.* 8*d.* per le; so that it appears by this statement that e cost of maintenance upon the North British ilway is considerably lower than upon either the other two railways?—I have not seen that tement, and therefore I cannot speak as it.

2004. Mr. *Orr Ewing.*] A statement has been de to the Committee of the amount of assess-nt at present placed on the lands and heritages the Barony parish, and what it would be if this ll became law; have you handed in a state-nt upon that subject?—Yes.

2005. *Chairman.*] The railway companies im 40 per cent. this year?—Yes.

2006. Before the Act of 1867 what did they im?—About the same thing.

2007. How much did they get?—They got 0.93. under that settlement, or compromise, which I made with them, 31½ per cent.

2008. Was that before the Act of 1867?—It was since the Act of 1867.

2009. My question was, what did they get before the Act of 1867?—They did not get anything at all, because it was a matter of litigation.

2010. They never got any deduction during their whole existence prior to the Act of 1867?—Prior to the Act of 1867 they got an allowance of 20 per cent., and we settled with them the amount, varying, but being about 40 per cent. in one of two ways. Sometimes we took the railways, giving them a claim against us, should the court decide in their favour, to recover the sum which we had received.

2011. In point of actual fact what per-centage of deduction did they get prior to the Act of 1867, and did it vary?—It varied only in this way.

2012. What was the deduction and what were the limits?—The deduction which the parochial board allowed was 20 per cent., and the deduction which we gave to the railway companies, under two different modes, was 40 per cent.

2013. That was prior to the Act of 1867?—Yes.

2014. In point of fact, then, prior to the Act of 1867 they got a deduction of 40 per cent., although you had at first proposed only to allow them 20 per cent.?—Precisely so.

2015. And the deduction which they are now getting since the Act of 1867 is 35 per cent.?—In substance that is correct.

2016. Will you tell me what the 40 per cent. of deduction which they got prior to the Act of 1867 was for?—It was for maintenance of way, rates, and taxes, and all other public burdens; in short the deductions to which they were entitled under the 37th section of the Poor Law Act.

2017. But I suppose that it was principally for maintenance of way?—The larger portion of it was for maintenance of way.

2018. In your opinion, were they entitled to a deduction under Clause 37 for maintenance of way?—Clearly.

2019. For the whole maintenance, or only for a part of it?—In my opinion not for the whole maintenance.

2020. How much?—If I could arrive at a knowledge of the difference between what is absolutely necessary for maintaining the railway in its ordinary state, and what is necessary in order to make it better than it was before, I could tell; I think that the railway company are only entitled to maintenance of way in order to keep the subject in the state in which it was at the beginning of the year, and that they are not entitled to the expense of what would be called a renewal.

2021. You think that they are not entitled to the expense of an improvement of their railway?—I do.

2022. In your opinion, under Clause 37 they were entitled, prior to the Act of 1867, to have a deduction of the whole cost of maintaining the way in repair, without making additions or improvements?—Yes.

2023. How much of the 40 per cent. was allowed on that account prior to 1867?—In point of fact it was not analysed, but 40 per cent. was given as a round sum of per-centage, in the same

Mr. *P. Beattie.*

15 June 1870.

same way as 20 per cent. was given to the other ratepayers.

2024. It was arrived at without any process of calculation?—No further than the decision in the case of Hall guided us. In that case the absolute net amount to which they were entitled for maintenance, insurance, and taxes, and the maintenance of the canal and the incline was all decimated.

2025. By the Act of 1867 the assessor is required to deduct one half of the expenses incurred in repairing or maintaining the permanent way of railways from the annual value, as he puts it in the valuation roll?—That is so.

2026. But the railway companies are entitled under Clause 37 of the Poor Law Act (which is your particular Act), to a deduction of the whole of it?—Precisely so.

2027. And accordingly Clause 9, I think, of the Act of 1867, provides that in estimating the amount of deductions or allowances, you are not to include the proportion of the expenses (that is one half), of repairing or maintaining the permanent way of railways to be allowed by the assessor?—That I think is so.

2028. So that whereas prior to the Act of 1867 you were required, under Clause 37 of the Poor Law Act, to allow a deduction of the whole expense of the repair of the maintenance of way, you are now required only to allow one half of it, the other half being allowed by the railway assessor?—That is what I understand to be the free construction of it.

2029. Then the railway companies would get no benefit at all by the Act of 1867?—They had no further benefit from it than this, that they were assured of getting one-half of the maintenance of way before the *cumulo* value was fixed; and as far as I can understand their object, it was to assimilate themselves to the other ratepayers, so that the difficulties might not then exist which had previously existed.

2030. The difference was, that prior to 1867 they got the whole deduction under Clause 37 of the Poor Law Act, and that since 1867 they have got one-half of it under Clause 3 of that Act, and the other half under Clause 37 of the Poor Law Act?—Yes.

2031. In so far as you represented your own board, or were authorised to represent other boards, you were willing that the whole expense of maintaining or repairing the permanent way should be fixed by the railway assessor before putting the value upon the valuation roll?—Yes; and that was the reason why we made that arrangement.

2032. And you of course then would not have made a deduction under Clause 37 of the Poor Law Act for any part of the maintenance of the permanent way?—No; the other ratepayers would then have been placed in a different position.

2033. So that that compromise would have left matters in substance where they were under the Act of 1867, and also in substance where they were prior to that Act; it would have given the railway companies the whole deduction for maintaining or repairing the permanent way, not under Clause 37 of the Poor Law Act as at first, and not half under that Clause and half under Clause 3 of the Act of 1867 as subsequently, but wholly under the Act of 1869 as it would have been?—Yes; but it would have altered the relation to other heritages by taking away the exemptions which other heritages had before.

2034. That is to say, by repealing the exemptions in Clause 37 of the Poor Law Act?—Precisely so.

2035. Although in your deductions under Clause 37 you have only to provide for one-half of the maintenance and repair of the permanent way, instead of for the whole as before in the deductions, which you allow, the only difference which you make in these deductions is 35 per cent.; before 1867 it was 40 per cent., and since 1867 it has been 35 per cent.?—Yes.

2036. That 35 per cent. goes to one half of the cost of maintaining and repairing the permanent way, and to what else; it, I suppose, goes to repairing stations, and to taxes?—Stations are separately valued.

2037. That I know, but is not the 35 per cent. overhead for all purposes?—Yes.

2038. So that the 35 per cent. includes the maintaining and repairing of stations?—It must do so, because the same amount is allowed for the stations as for the rest of the line.

2039. So that 35 per cent. is now allowed upon one half of the cost of maintaining and repairing the way, some portion of it not being calculated for maintaining stations and repairs, and the residue, I suppose, is for taxes?—Yes.

2040. Why do you allow the North British Railway Company 35 per cent. for these purposes, and the Caledonian Company 28 per cent.?—There is no principle in it at all, except that the Caledonian Company are very easily dealt with, and that the North British Company are not so easily dealt with.

2041. Therefore, on account of their importunity, the North British Company got a deduction of 7 per cent. over the Caledonian Company?—Yes.

2042. Is that the reason why you give the former company 35 per cent., or is there any other reason?—There is no other reason that I know of, that being the per centage which they wished to get off, and rather than fight with them about 5 per cent., we settled with them for 5 per cent. additional.

2043. Is there any reason why the deduction from water companies should be less than from railway companies?—I am not aware of any reason why it should be more than in the case of the other heritors in the parish.

2044. Is there any reason why in the case of water companies the deduction should be less than in the case of railway companies?—I think so; I have not calculated it, but looking at it in a general way, I should say that their expenditure on maintenance could not be anything like what it is in the case of railway companies.

2045. But one half of the expenditure on maintenance of way is already provided for in the case of railway companies?—I am aware of that.

2046. Keeping that in view, is there any reason why the amount should be less in the case of water companies?—The position taken up by railway companies was, that their deductions were greater than in the case of any other property whatever, and the opposition was dropped in respect of those companies, by giving them one half of the cost of maintenance of way, it being thought sufficient, in order to reduce them to an equality with the highest ratepayers at that time.

2047. Wil

2047. Will you oblige me by answering the question which I put?—Perhaps I misunderstood your Lordship's question.

2048. My question was this; keeping in view that one half of the cost of repairing or maintaining the permanent way of railways is provided for under the Act of 1867, and that, by your deductions, you have only to provide for the other half; is there, in your opinion, any ground for making your deduction from the water companies' valuation less than your deduction from the railway companies' valuation; or, have you considered that subject so as to be able to speak to it?—I have not considered it with precision. My view was, that the per-centage allowed to the water company, if it was 20 per cent., was sufficient in relation to the other ratepayers.

2049. Taking 35 per cent. to be a just and proper deduction for the North British Railway Company, you think that 20 per cent. would be a just and proper deduction for water companies?—Yes; 35 per cent. is required; but, considering that the railway companies were allowed one half of the maintenance of way before the Act of 1867, when they only claimed 40 per cent. for the whole maintenance of way, I do not think that one half can be anything like 35 per cent., when the whole is only 40 per cent.

2050. I am not asking your opinion whether 35 per cent. is a proper per-centage to deduct from the North British Company or not, or whether 28 per cent. is a proper per-centage to deduct from the North British Company or not; I am asking whether you know of any reason why the per-centage should be less for a water company than it is for a railway company?—I do not know of any reason whatever.

2051. Is there any reason why the per-centage deducted in the case of land should be less than the per-centage deducted in the case of railway companies and water companies?—We allow upon land 15 per cent., and that I presume is because there is less expenditure in the maintenance of land than in the case of other subjects.

2052. In your opinion, is it just to allow a larger deduction in the case of railways than in the case of land?—If deductions are to be maintained at all, they should only be strictly and properly applied by allowing exactly what each party expends.

2053. And that is what you endeavour to arrive at fairly and reasonably?—We do it by averages, and that is what the railway companies object to; they want individual cases to be taken.

2054. Do you think that the same deduction should be made in the case of railways, as in the case of lands, or that the deduction in one case should be larger than in the other?—I think that in one case it should be larger than in the other.

2055. In which case should it be the largest?—In the case of railways, of course.

2056. Taking circumstances as they now stand, what should you say?—Taking circumstances as they now stand, and under the operation of the Act of 1867, I think that we do the thing very fairly, namely, by giving 15 per cent. upon the land, and 20 per cent. upon the railways.

2057. Making a difference of 5 per cent.?—Yes.

2058. As regards the other heritages from which you said that you deducted 20 per cent., I suppose that you meant houses?—Houses and mills, and all such property as is situated in Glasgow, and in the Barony parish.

2059. Does that appear to you to be a proper deduction?—Yes, it appears to me to be as near the average as we can arrive at.

2060. You approve of it?—Yes.

2061. Approving of that which stands at 20 per cent., and thinking that 20 per cent., as matters now stand, would be a proper deduction in the case of railway companies, you think that there ought to be no distinction between railway companies and other heritages, excepting the case of agricultural land?—Yes, and that is the reason why I agreed to the compromise of last year.

2062. Will you tell me why, having that judgment, and you having been trusted and consulted upon those matters, the deduction is made so much larger as 20 per cent. contrasting land with railways, and 15 per cent. contrasting other heritages with railways?—The reason is that we cannot, without litigation, effect any other kind of arrangement with the railway companies than that to which your Lordship alludes.

2063. It is on account of the importunity of the railway companies?—It is not exactly from their importunity, it is from a desire on our own part to get rid of difficulties, and it is from a desire on the part of the parish to avoid undue litigation.

2064. Do you see any distinction between the property of railway companies and other assessable property, which would lead to their being differently dealt with in the matter of assessment?—No, I do not exactly see any difference.

2065. Or in the matter of valuation?—No.

2066. You see no difference at all?—None at all.

2067. Do you know any other property, the value of which is arrived at by taking the gross revenue derived from the business carried on upon it, and then making deductions, and taking the residue of the rent, after those deductions?—I think that the Forth and Clyde navigation is assessed upon somewhat the same principle.

2068. There is a similarity between the property of a railway company and the property of a canal company?—The canals were assessed upon the same principle.

2069. My question rather had reference to a larger comparison?—There is no similar case to any extent. The only case which I know of is a singular case, namely, that of the Forth and Clyde canal.

2070. Then, if there is no distinction between the property of railway companies and other property in the matter of valuation, how do you account for the value of the property of railway companies being ascertained in a manner which is not, and never was, applied to any other property?—It is one of the only ways of arriving at a rental at all. If rental is to be the principle applied to a railway, it is, as it occurs to me, only one of two ways in which you can do it.

2071. There are only two ways in which you can arrive at the annual value of the property of railway companies?—Yes, according to my opinion.

2072. But that is not the case with respect to any other property?—It might be the case with respect to other property, but, as a rule, I think that other property is taken at the rent which it brings.

2073. Or at the price which it would fetch in the market?—Yes.

2074. Does not that suggest a distinction in your mind between the property of railway companies

Mr. *P. Beattie.*

15 June 1870.

panies and other companies, namely, that whereas you can arrive at the value in one case by what the property would fetch in the market, you cannot do so in the case of railway companies?—I do not see any objection in that particular, because, so far as I understand, according to the evidence which I have heard here, railway property has been in the market, and it has been leased. Taking the principle of arriving at the result in the case of a railway, I do not think that the result itself is at all in disparity in relation to the other heritages of the town or country.

2075. But there is this distinction between the one class of property and the other; that the value of the one, namely, the property of the railway companies, can only be arrived at in one or other of two ways; the one, I suppose being to take a per-centage upon the cost, and the other being to take means and substance, and then to make deductions?—Yes.

2076. Whereas the value of all other property is ascertained by considering what rent it brings or would bring in the market?—Or a railway may be valued by taking a per-centage upon its original cost; some properties are so assessed, and I think a considerable number of properties are assessed upon that principle.

2077. How, as inspector of the poor, did you come to be engaged in these legislative measures, and to be a party to compromises with respect to Bills?—I am not a party to compromises; I speak with reference to the corporate bodies being there, and my chairman signed for the Barony parish.

2078. Have you any other office excepting that of inspector of the poor in the Barony parish?—Not as regards my present appointment.

2079. Or in 1867?—No.

2080. Or during any part of the period to which you have referred, during which there were Bills before Parliament?—No; except as inspector of the poor.

2081. Your duties as inspector of the poor are with the paupers?—That, I believe, is one of my duties.

2082. What are your other duties?—To obey the orders of my board.

2083. But have the board given you orders to attend to legislation?—They have sent me up here to give evidence at the present moment, very much against my inclination.

2084. Did you attend in the case of the previous Bills?—In the case of the Bill of 1867, I was sent up to look after the interests of the Barony parish.

2085. And was the expense of that paid out of the poor rates?—I do not know, but I suppose so; it was certainly not paid out of my pocket.

2086. Is it not the duty of the parochial board to impose assessments according to the existing law?—Yes.

2087. And to expend the money for the benefit of the paupers?—Yes.

2088. You have stated that you are willing to make a compromise that the railway companies should have a deduction of the whole expense of maintaining the permanent way in repair?—Yes; I mean by that the parochial board of the Barony parish.

2089. Do you not think that it is just that they should have the whole of that deduction?—I think so.

2090. Then in your opinion, not only as a matter of compromise, but as a matter of justice, that deduction should be allowed?—To a certain extent it is a matter of compromise, because it cannot be claimed by the railway companies; I think that it is an excess, but I hold that they are fully entitled to the maintenance of way.

2091. The claim being for a deduction of the whole cost of maintaining or repairing the permanent way, you think that that claim is just?—Yes, and I conceded it.

2092. You conceded it because you thought it just?—Yes, so far as I was concerned.

2093. The Bill which we have here, and upon which you have given an opinion, goes beyond what you think just, and are prepared so far as you are concerned to concede, because you object to Clause 6?—I object entirely to Clause 6; I would almost say that the Bill is a fair and just thing without Clause 6.

2094. When you state that you would almost say that, would not you altogether say it?—Not entirely; but I do not think that the difference is so much, as for me to say that I would not give them the full thing without any question about it, if Clause 6 were cut off from the Bill.

2095. Then your objection is to Clause 6, the rest of the Bill being, in your opinion, unobjectionable?—Precisely so.

2096. Mr. *Miller.*] If you allow the whole maintenance of a railway before the valuation is made, and if you repeal the 37th clause of the Poor Law Act, does not that put the owners of house property, or of mill property, in a totally different position from the owners of railways?—I hold that other properties are entitled to maintenance of way as well as railways; and if you give the maintenance of way to railways, and not to other proprietors, it creates an unfairness.

2097. That puts railways at a considerable advantage over the other properties?—Yes; that is assuming that there is no distinction between the amount of cost in maintaining the one subject, and in maintaining the other.

2098. I am assuming that the 37th clause of the Poor Law Act is repealed, and that no allowance is to be made upon any other property except upon railway property, and that upon railway property the company are allowed the whole maintenance; does that or not give the railway company a great advantage over other proprietors?—It does.

2099. And to the extent, I suppose, of the cost of the maintenance of the other properties?—Yes, unless railways are able to show a distinction further. That is to say, that 20 per cent., including everything, covers the deductions of the one proprietor, and that it requires 30 per cent. to cover the deductions of the other proprietor. If you took the one deduction away, and still gave the other, it would be quite unfair unless you did it upon the principle of the difference between 20 and 30 per cent.

2100. You would allow the whole of the maintenance of the railway, but you would not allow it in the case of other proprietors of houses or lands, or mills or quarries; you sweep away all allowance from them, and, while you do that, you give the railway company the whole maintenance of the way?—Yes.

2101. Does not that put the railway company in a very considerable advantage over these other proprietors?—Holding the opinion which I did, that the Act of 1867 put railways in an equal relation to the other ratepayers, if you give the railways one-half of the deduction, and do not give

give it to the other parties, you produce an inequality, and I think that to that extent the settlement was not a just one.

2102. Do you know that Mr. Dods, in his allowance, admitted that reproduction was counted in the maintenance of way?—I am aware of it.

2103. Do you think that that is a proper thing to allow?—I have before said that I think that it is not.

2104. As I understand, the railway companies were found entitled by the court, as you mentioned, to 31½ per cent.?—Yes.

2105. And that was for all deductions under section 37 of the Poor Law Act?—Yes.

2106. By Mr. Dods' valuation the other heritages were 18·47 per cent.?—Yes.

2107. The difference being 13·3?—Yes.

2108. And then under the Act of 1867 they actually get 18 per cent.?—They get an average of 18 per cent.

Mr. *P. Beattie.*

15 June 1870.

2109. If you take the one from the other they have already an advantage in that way of 4·47 per cent.?—Yes, they have a very distinct advantage.

2110. And if they get the other half they have an advantage of how much; is it not 22·47 per cent.?—It depends upon what is the average; if it is 18 per cent. it amounts to 21 or 22 per cent.

2111. I suppose that you have come up here, authorised by your board, to act in the matter which you have referred to?—I came up from my board, against my own inclination.

2112. But with authority from them to act?—Yes.

2113. The board, as a matter of course, will pay your expenses?—I trust so.

Mr. JAMES DONALDSON, called in; and Examined.

2114. Mr. *Dalglish.*] WHAT position do you hold in the City of Glasgow?—I am assessor under the Lands Valuation Act, for the City of Glasgow, and have been so since the passing of that Act in 1854; I have been surveyor and valuator to the City of Glasgow for about 30 years.

Mr. *Donaldson.*

2115. Will you explain to the Committee the principles upon which you assess the value of property in the city?—The properties let to tenants are all entered in the valuation roll at the *bonâ fide* rent paid by the tenant; this varies according to the circumstances of each property; it is different on two properties occupying precisely similar positions; thus, taking two shops in the same street, and adjacent to each other, and otherwise equally eligible as to position, if the one holds a public-house license, or a grocer's license, while the other does not, it will produce a larger rent, and is accordingly so much more highly valued. The greater value thus arises, not from anything in the heritage itself, but from a commercial privilege attached to it, and not possessed by its immediate neighbour. An illustration of this may be given in the case of the Old Clothes Market in Glasgow, where a building not costing 1,000 *l.*, is let for 500 *l.* per annum, just on account of the business which is carried on in it. Properties occupied by the owners are compared with let property of a similar character in the neighbourhood, and are valued accordingly. Mills and factories are valued at 5 per cent. on the cost of the ground, and 7½ per cent. on the cost of the buildings and fixed machinery. There are other public trusts, such as the Clyde trustees.

2116. How do you value docks?—The Clyde trustees have not much dock accommodation, but the case of the Clyde trustees will perhaps illustrate the case of the other public companies. In the case of the Clyde trustees, the estimate of the annual value is based upon the amount of dues derived, and there is a deduction of the expenses, and of tenant's profits. I have here a copy of the last valuation, which I may hand in. The river itself is not valued, but the dues are charged and collected in *cumulo* for the river and the harbour. The case has been repeatedly before the courts, and a deduction is now made of one-third on each of the stages for the proportion of dues applicable to the river. The river is divided into three stages, and for the two lower stages the amount applicable to the river is 39,142 *l.*, and for the upper or first stage, 26,094 *l.*, making together 65,236 *l.*, and which being deducted from the gross receipts, leaves a gross revenue as applicable to the quays, of 52,190 *l.* The crane and other duties are 5,946 *l.*, and which being added, makes the total in connection with the harbour alone, 58,136 *l.*, and then the expenses are deducted, which amount to 13,530 *l.*, leaving 44,608 *l.* Tenant's profits are calculated at 20 per cent. on the net revenue, that leaves 35,685 *l.*, as the annual value of the quays, wharves, sheds, &c., the annual value of the offices in Robertson-street is further deducted, before the *cumulo* value is spread over the parishes, and are added again to the parish value in which they are situated.

2117. How do you treat bridges?—Bridges are treated in the same way; bridges are taken on the same principle, and the valuation based on the gross receipts under deduction of expenses, and tenants profits.

2118. And gas works?—Gas works are taken on a similar principle. The property of the Clyde trustees is taken on an average of three years, and so is the property of the Gas Light Company, and the Bridges Trustees.

2119. You have nothing to do with the assessing of railways?—No; not since the Valuation Act of 1854, but I believe that railways are valued on a similar principle, by taking the revenue as a basis; and, in fact, there is no other correct way of arriving at the result.

2120. You have given a description of three stages on the River Clyde; we have heard nothing from Mr. Dods, or from previous witnesses, of railways being separated into three stages?—The river is divided into three stages by the Clyde Navigation Acts for the collection of the dues. The river and water-way of the harbour was held to be a public way and not assessible, and the Court of Session found it to be so. The question went to the House of Lords and was confirmed; and it was decided that the river itself was not to be assessed, but that the quays, wharves, and sheds, were rateable subjects, and that the dues so far as could shown to be applicable to the quays, &c, might be taken into account in estimating their annual value, but the Court of Sessions declined to fix

Mr. *Donaldson.*

15 June 1870.

any particular rule for the assessor in making up his estimate.

2121. *Chairman.*] The decision was that the lands and heritages within each parish were assessible, and within your particular parish there is a quay, and there is the accommodation on the shore, and the judgment of the court was, that so much of the duties should be taken into consideration as was paid for the use of these heritages, which were subject to assessment?—Yes; I do not act for any particular parish, but for the whole city, and divide the value into parishes, according to the extent of quays in each.

2122. Mr. *Dalglish.*] How is it divided into parishes in the lower division?—The river is not valued at all; I at one time estimated the proportion of the dues as applicable to quays, wharves, &c., somewhat higher than at present; but the case having come before the judges, the valuation court held there should have been a larger deduction made in respect of the river dues, and reduced to some extent the proportion of dues applicable to the quays, and therefore that amount was deducted. I have since assimilated my valuations to the decisions of the court.

2123. Have you at all considered the subject of valuing railways?—I valued the railway before the railway assessor did so. At first, in the valuation of railways, I was at a loss how to proceed, and I estimated the cost of the station and a small portion of line within the City parish of Glasgow, and took 5 per cent. upon it, as the annual value which yielded, I think, a rental of about 2,100 *l.*; but afterwards, upon making inquiry as to the mode adopted in England, and examining the proceedings in the courts of law in England, I adopted a similar mode of valuation as that observed in England in arriving at the *cumulo* value, taking the revenue as the basis of valuation, and Mr. Dods afterwards adopted a similar mode.

2124. Can you see no better mode of valuing railways than that adopted by Mr. Dods?—There is no other proper mode, in justice to the railway companies themselves, except by taking the revenue as the basis of valuation, because the railway is almost entirely an heritage; you must either take the revenue or a per-centage upon the cost. I have taken a percentage upon the cost, assuming a certain cost; whether I am right in that estimate or not I do not know, but the amount is much less than the capital of the companies.

2125. Taking the revenue of the railways in Glasgow, and multiplying it by a certain sum, would it give you nearly the cost of the railways near Glasgow, the revenue of the North British Railway being so much less than the revenue of the Caledonian Railway?—No, the per-centage on what I estimate the cost of the North British Railway, taking Mr. Dods' rental, is 1·54 per cent; in the case of the Caledonian Railway Mr. Dod's rental is equal to 3·64 per cent. on the estimated cost; in the case of the Glasgow and South Western Railway it is equal to 3·92 per cent.; I assume the cost; it is my own estimate.

2126. No fixed multiple, as applied to that revenue, could give you the real cost of the railway; that is to say, if you were to use the same multiple for all the railways?—In the first place, a railway is principally an heritage; there is merely a small proportion of the capital which is otherwise invested.

2127. You agree in the opinion that the present mode of valuing railways is not very accurate?—I think that the present mode of valuing railways by Mr. Dods is correct in principle, but that the distribution of it over the parishes is not correct, because the amount per mile, in the case of a single line away from Glasgow altogether, and on a barren moor, is the same as in the centre of the city. I was examined before a Committee in 1865, and I suggested that something should be done in that respect; and proposed that the trunk line should be estimated at one rate and that the branch lines should be estimated at a lesser rate, in distributing the mileage.

2128. Am I to understand that you are quite satisfied that the mode adopted by Mr. Dods is the only fair way of valuing railway property?—Yes, in arriving at the *cumulo* value.

2129. Have you considered any other mode by which a fairer valuation might be obtained?—I do not see any better mode of arriving at the *cumulo* value; the mileage is a different matter altogether. I do not think that the mode of distribution is correct.

2130. Are the Committee to understand that you think that a railway should be valued according to its revenue?—Yes; and it can be valued in no other way than according to its revenue.

2131. Then, if it is to be valued upon its revenue, should not all railways be valued upon the same principle?—I understand that they are all valued on the same principle.

2132. Then, why should you not have a fixed sum to apply to the revenue as the multiple?—A fixed sum would be very injurious to the railways; and the difficulty is how you are to arrive at that fixed sum.

2133. It is not a question whether it would be injurious to the railways or not, but whether, upon your principle, it would not be necessary, in order to bring out a fair valuation?—What I mean by its being injurious to the railways is, that a fixed per centage on the cost would bring out a larger rent than the present mode of valuation does; the railway would not let for that amount. If you say that you fix the sum at 3 or 4 per cent. on their cost for all railways, the North British Company could not let their railway for any such sum. You would require to ascertain what should be the per-centage to be fixed upon any railway by its revenue.

2134. Upon what principle would you propose that the 6th clause of this Bill should be treated. It is proposed by that clause to give a deduction of 50 per cent.?—There is no principle at all in the clause, and ought to be left out of the Bill.

2135. It is a mere guess?—It is an arbitrary sum.

2136. If you were to make a concession to railways, should not all other properties under similar circumstances have a similar concession?—If a concession of one-fourth is made to railways, gasworks and waterworks should have the same.

2137. *Chairman.*] And harbours and docks?—No, harbours are similar to a terminus. If the river was assessed, of course the same principle should be applied.

2138. Mr. *Holms.*] That is to say, that if everything belonging to a company was assessed, it ought all to come under the same rule?—If the river was an assessable subject and was assessed, it should come under the same rule.

2139. *Chairman.*]

2139. *Chairman.*] It would be the permanent way?—Yes.

2140. Mr. *Dalglish.*] You make a difference between the poors rates and some of the other rates in the city of Glasgow; what difference do you make with regard to them?—The police and all other rates in the city of Glasgow are levied on the gross rental, and the amount of deductions in assessing for poor rates vary in the different parishes.

2141. I speak of the deductions?—I have nothing to do with the parochial deductions; the parish authorities manage those deductions themselves; but in the city parish of Glasgow the deduction for repairs and taxes is 20 per cent., and as Mr. Dreghorn stated to-day, it is 12½ per cent. in Govan.

2142. *Chairman.*] As I understand, you only make the valuation roll?—Yes, and I prepare all the assessments connected with the police and corporation; but I have nothing to do with the parochial assessments.

2143. Mr. *Dalglish.*] In making up the valuation roll you, I presume, merely make the deductions which are given by the Act of Parliament?—I make no deductions in the valuation roll for repairs or insurance, excepting in the case of a gas company, where, in making up the valuation of their works, I allow them the repairs of their pipes, and the repairs of their meters, as a tenant's repair; but not on their buildings. The Valuation Acts do not provide for deductions.

2144. In some of the Local Acts are not railways rated at a lower rate than in other cases?—In a great many of the Local Acts the railway companies have had a clause inserted that they are to be assessed at one-fourth of the valuation of the line of railway as appearing on the valuation roll.

2145. You heard the evidence of Mr. Walker the other day, with regard to the amount paid on the station at Glasgow; can you give the Committee any information with respect to the difference in the value of the Edinburgh and Glasgow Station?—Yes. In 1855 Mr. Dods valued the Queen-street Station at 1,800 *l.*, and last year it was valued upon Mr. Dods' roll at 7,000 *l.* The Cowlairs Station was valued in 1855 at 675 *l.*, and in 1869-70 it was valued at 5,025 *l.*

2146. That is from a number of additional buildings?—There has been a very great addition to the Cowlairs Station particularly; I took the amounts from Mr. Dods' valuation roll.

2147. Has there been much addition to the Queen street Station?—Yes, very considerable; the effect of it shows that Mr. Dods' valuation was 1,800 *l.* in 1855, and 7,000 *l.* in 1869; I may, however, mention that there is a difference in the per-centage for the last two years of 2 per cent.; in the year 1866-67, before the per-centage was increased, the Queen-street Station was valued at 3,120 *l.*, calculated at 3 per cent. on the cost; I cannot state the valuation of the Cowlairs Station for that year, but the valuation of the Cowlairs Station for last year being 5,065 *l.*, makes a difference of 2 per cent. upon the cost of that station.

2148. Is there any further information which you can give to the Committee upon the subject?—With reference to the deductions from house property, a return has been put into my hands by Mr. Nicholl, the principal factor for the corporation, showing the cost of repairs on a large class of properties, and Mr. Nicholl is here prepared to substantiate the statement if necessary; I am ready to put it into the Committee, having no doubt of the accuracy of it; the figures range from 6 to 35 per cent. (*the Witness delivered in the Paper*, vide *Appendix*).

2149. Supposing that the space occupied by the station of the North British Railway in Glasgow was occupied by the same property as that which surrounds it; have you any notion of what the difference in the assessable value would be?—Yes; that is to say, the rentals.

2150. The rentals?—I have taken two blocks just opposite the railway station; the rental yields in the one block 27 *s.* 5½ *d.* per square yard of the ground occupied, and in the other block it yields 28 *s.* ⅜ *d.* I have also taken a block of building in Queen-street; it yields a rental of 28 *s.* 4½ *d.* per square yard of the ground occupied; and taking the Queen's Hotel, which is immediately adjacent to the railway, which is let on a lease for 20 years, 18 years of which have expired, the rental of it is 11 *s.* 2½ *d.* per square yard of the ground occupied.

2151. And what is the valuation of the railway per square yard?—I cannot say; there are, at least, from 16,000 to 17,000 square yards in the station (I made a rough measurement from the plan), and the annual value is estimated by the railway assessor at 7,000 *l.* The lowest rental is 11 *s.* 2½ *d.* per square yard.

2152. Mr. *Orr Ewing.*] What does the station amount to?—Between 16,000 and 17,000 yards; I have not the figures before me, if you take that at 10 *s.* it will be upwards of 8,000 *l.*

2153. Mr. *Daglish.*] Then are the Committee to understand that in the valuation roll the railways stand at a much lower sum per yard than the surrounding property?—Yes.

2154. And that the surrounding property, per yard, pays a much higher assessment than the railway does?—Yes, it is a great deal more than double; it is treble.

2155. Mr. *Holms.*] You said that in Clause 6 an allowance was to be made of 75 per cent. to railways; that is, in your estimation, upon a new principle and it is arbitrary, and therefore it might as well be 90 per cent.?—Yes, or nothing at all.

2156. Upon that principle, should not mills and public works come under the same allowance?—I think that no property should come under that allowance; you would require to give one-fourth to all the ratepayers of Glasgow, and I cannot see why mills and works should have any advantage over the other ratepayers.

2157. *Chairman.*] In your opinion there is no reason for that allowance in any case?—Just so.

2158. Mr. *Orr-Ewing.*] In fixing the valuation of the harbour at Glasgow, do you allow anything for the cost of the repairs, or the maintenance of the quays and wharves?—Nothing.

2159. Do you allow anything for the cost of dredging the harbour?—Nothing; because it is paid out of the proportion of dues applicable to the river, which are not assessed.

2160. Do you allow anything for the interest and depreciation of the dredging plant?—Nothing.

2161. The proportion of the gross revenue applicable to the harbour of Glasgow has been fixed by the Lord Ordinary?—Yes.

2162. And you take that proportion as the basis for fixing that valuation?—I have since done so; I took the length of the river, and the proportion

Mr. *Donaldson*

15 June 1870.

proportion paid by the vessels which did not use the quays, which I thought was the preferable mode of ascertaining the proportion of dues applicable to the river.

2163. Is it your opinion that if gas and water companies are found to be entitled to the deductions allowed by the Bill, docks and harbours should not be placed upon the same footing?—If the River Clyde itself was assessed, it should be placed upon the same footing, but the harbour is the terminus.

2164. I refer to the quays; you think that they ought to be placed upon the same footing?—No.

2165. If you think that gas and water companies are entitled to the deductions proposed by the Bill, should not docks and sheds be placed upon the same footing?—I think not.

2166. You have stated that it is the law that railway stations are assessed at 5 per cent. upon the cost of erection, including the value of the ground?—Yes; the ground and buildings I believe are estimated by Mr. Dods, and the sum which he estimates as their annual value is taken at 5 per cent., as provided for by the Act of 1867.

2167. Public works, including fixed machinery, are assessed upon the cost of erection at 7½ per cent.?—Yes, at 7½ per cent. on the value of the building and fixed machinery, and 5 per cent. on the value of the ground.

2168. Is that in accordance with the Act of Parliament?—I think so.

2169. Where do you find that?—The Act of Parliament provides that land and heritages are to be valued at the rent at which one year with another such lands and heritages might in their actual state be reasonably expected to let from year to year. Mill property being generally occupied by the proprietor, and seldom built for letting, I had to adopt a rule for valuing such property at what it would let for, and satisfied myself that no capitalist would agree to build a mill or manufactory and let it for less than the amounts before referred to.

2170. Will you point out the clause in the Act of Parliament which entitles you to apply that system to public works?—The clause in the Act of Parliament is the sixth section of the Valuation Act, 17 & 18 Victoria, chapter 91, by which all properties are to be valued at what they might reasonably be expected to let for from year to year. The system adopted by me under the Act of Parliament for ascertaining the annual value of mill property is, in my opinion, the correct one, and the same system of valuation for such properties is adopted in other places both in England and Scotland.

2171. You say that it is by Act of Parliament?—It is the mode adopted under the Act of Parliament of arriving at what the mill or manufactory would let for; and therefore the annual value is arrived at in that way.

2172. Do you find that the calculation of 7½ per cent. upon the cost of erection is always what the property will let for?—It depends upon its age, and where the manufactory is situated; whether it is well adapted to the purposes to which it was designed, and in a situation convenient for carrying on the trade. In the case of a manufactory situated in a part of the country where the rental of other property is low, and the manufactory not well adapted to the district, a different rule would require to be applied and regulated by the rental of the district, and the purposes and facilities of the manufactory where it is; if it is in one part of the country where the rental is a definite one, it will then be taken according to the rental in that district.

2173. Is there any cotton mill in Glasgow which, since the year 1861, would let at 7½ per cent. upon the cost of erection?—No mill has been built to let since 1861, that I know of. There has been an instance or two many years ago, in which in the case of bankruptcy a mill has been let; but I am rather afraid that the amount would be much more than 7½ per cent.; I have not made a calculation. About 20 years ago, two let mills brought out a greater amount than 7½ per cent.

2174. Did not that include the smaller machinery as well?—No.

2175. Are you acquainted with the Mile End spinning mill?—Yes.

2176. What was it assessed at on, the principle of 7½ per cent.?—I cannot tell you from memory.

2177. Was not it 560 *l.* a year?—It was something like that.

2178. That mill has since been sold?—They sold the machinery of it.

2179. The machinery brought a net 900 *l.*; it was not assessable; it was the spinning jennies which were not assessable?—Yes, it might be so.

2180. What was the subject which was assessable, and what was realized when it was sold?—I cannot state what the mill realised.

2181. Would you be surprised if I told you that it sold for 3,000 *l.*?—Probably it might do so.

2182. What is the per-centage of 560 *l.* upon 3,000 *l.*; is it not about 20 per cent.?—Probably. The mill was a very old one.

2183. But still that was the assessment which was put upon it so long as it was going?—I cannot say; but my impression is that there was an appeal in that case, and that some deduction was made on the valuation of that mill.

2184. Where the value of public works cannot be ascertianed from what they would let for from year to year, do you not think that it would be fair that they should be valued at 5 per cent., in the same way as in the case of railway stations?—No, I think not; because they are not so costly as railway stations; besides railway stations should be valued at the same rate as other property in their immediate neighbourhood.

2185. What has the cost to do with it?—In fixing the rental you have to equalise it over other property; it should be valued in the same way.

2186. If you do away with the abatements which the public works at present get as this Bill contemplates, will it not aggravate the hardship to the public works if they are assessed, as you do, upon 7½ per cent. on the cost of erection?—No; in the case of mills I take the same per-centage on the fixed machinery as I do upon the the building, and it is quite notorious that the cost of keeping up the machinery is much more than 7½ per cent., and not having included the repairs of the fixed machinery in the valuation, they cannot be taken off. In the valuation of a mill, I hold that the machinery is to be kept up by the tenant; it is tenant's repairs, the proprietor merely replacing the engine or boiler, or portions of either, in a large work connected with the machinery, and the tenant taking all the ordinary repairs connected

nected with the fixed machinery, but not repairs connected with the building.

2187. Is it not quite an arbitrary mode which you have adopted in valuing public works?—No; it was adopted after very careful consideration.

2188. But it is not provided by Act of Parliament?—There is no definite mode prescribed by the Act of Parliament, but merely what the property would let for one year with another, and I ascertain that in this way: by taking 7½ per cent., on the estimated value of the buildings and machinery, and 5 per cent. for the ground (and I have ascertained the principle in other places) I went over the whole of Lancashire in connection with the subject of the valuation of mill property, and similar principles were adopted there. No doubt some townships differ from others; but, as a general rule, that was the system; and the reason given was, that no capitalist would be found to build a mill at a less per-centage than 7½ per cent, on the buildings and machinery, and let it to a *bonâ fide* tenant.

2189. You told us that railways were valued at from 1 to 3 per cent. upon the expense of construction?—I assumed a cost, and will give you the particulars. I assume the North British Railway to have cost 20,000 *l.* a mile (and I think that I am within the amount), including stations; the length of the railway being 717 miles, the gross cost would be 14,340,000 *l.*, from which I deduct the value of the stations, as estimated by Mr. Dods, at 1,264,800 *l.*, and that leaves 13,075,200 *l.* as the cost of the line. Then, taking the rent brought out by the railway assessor, namely, 201,967 *l.*, it is equal to 1·54 per cent. on the cost of the line. I proceed in the same way with the Caledonian Railway, but I take the cost at 25,000 *l.* a mile; that brings out a gross value of 16,618,750 *l.*, and, deducting the stations as before, it leaves 14,787,950 *l.* as the cost of the line. The railway valuator's rental yields 3·64 per cent. on that cost; the Glasgow and South Western Railway is taken in the same way. The estimated cost being 20,000 *l.* a mile, and the railway valuator's rental being 1·92 per cent. on that cost.

2190. Would it not be as correct for you to assume that no railway company would think of laying out their money unless they had a return of 7½ per cent. as to assume that no manufacturer would lay out his capital in building works unless he got 7½ per cent.?—No.

2191. The one would be quite as correct as the other?—No.

2192. Do you think that gentlemen making a railway do not look forward to the same amount of profit as a manufacturer who erects a building?—No, I think not.

2193. But you think that there is nothing in the Act of Parliament under which you are bound to value public works and other property, which entitles you to assume a different principle with the one kind of property as compared with the other?—The words in the Act of Parliament are what the property will let for, and I take my own system to apply to different species of buildings. In the case of shops and warehouses, I measure them by the square yards of flooring, and compare them with several let properties of a similar character in the neighbourhood.

2194. With shops, and property of that kind, you have no difficulty in ascertaining the value, because they are generally let?—A very large number of them are not let.

2195. But in the case of shops you can arrive at the value?—Yes; there is no difficulty in doing so.

2196. Whereas in public works there is building property belonging to the proprietor?—Yes, and therefore I adopt a different rule.

2197. Are they lettable subjects from their extent?—Not generally so, but still they are subjects capable of being let.

2198. Are they very much in the same position as railways?—Railways are very large concerns, and they cannot well be let.

2199. Do you not think that there are many large public works where the capital is so great that, generally speaking, you could not get anyone to take a lease of them?—There are not many of them leased; but a capitalist would not build a work for any manufacturer for less, he would build it for more. In some cases in England the amount is 10 per cent.; in the case of a slip dock in Glasgow, the tenant pays 7½ per cent.; and in another case, which is the case of a mill, it is said to be more.

2200. Did you not, in the neighbouring county to the city of Glasgow, value public works upon the same principle as you do in Glasgow?—Yes.

2201. And the parties resisted your valuation?—They did.

2202. And the matter afterwards went into court?—It did.

2203. And a decision was given against you?—The Court went back to the old rental.

2204. Which was about 50 per cent. less than you had valued it at?—Yes; it may be so.

2205. And although the Court of Session gave that decision in a neighbouring county to Glasgow, you still persevere in valuing public works in Glasgow 7½ in the cost of erection?—Certainly. The matter was not properly before the Court; it was in one of these printed appeal cases which only regulates the particular case to which the appeal relates, and is of no authority in other cases.

2206. Was not the whole question as to the manufacturer fully before the Court?—No; I think not.

2207. Mr. *Miller*.] You have stated that the present mode of valuing the railways by Mr. Dods is, in your opinion, the best which can be adopted?—I think so.

2208. At the same time, you say that there is another way, namely, by valuing the land and the works composing the railway?—Yes.

2209. But you say that there is a difficulty in doing that?—There would be considerable difficulty in fixing the per-centage.

2210. Supposing that it was done as you think that it may be done under Mr. Dods' valuation, would it in the least benefit the railway companies?—Not in the least. If you fixed a per-centage on the cost at 3 or 4 per cent., it might bring out a much larger sum than the railway would let for.

2211. Supposing that you took it at 5 per cent., as you took the stations at, would not the value upon the railway be very enormous?—It would.

2212. If you take the value, as put by Mr. Dods, the per-centage now is very small, is it not?—Yes, on one railway.

2213. Therefore, taking the whole matter, you are of opinion that the present mode is the best

Mr. *Donaldson.*

15 June 1870.

which can possibly be adopted?—Yes, in order to arrive at the *cumulo* value.

2214. Mr. *Mackintosh.*] I think that you stated that your valuation of the Queen's Hotel was about 10 *s.* a yard?—The rental of the hotel is 11 *s.* 2½ *d.*, and that is under a lease of 20 years, which has still two years to run.

2215. What is the rental of the railway station?—£. 7,000.

2216. The expression which I did not catch was the relative value which you put upon those two things?—I have not myself put any value upon the station; if the station was valued in the same mode as the other property around it, it would bring out a much larger sum than it does.

2217. If the station was valued in the same manner it would bring out about double or treble?—Yes, upon the same rental as other properties in the neighbourhood.

2218. Mr. *Grieve.*] Were there any particular circumstances attending the lease of the Queen's Hotel at the time?—I do not know what the particular circumstances were, but I have entered in my survey book that the hotel is let at 1,500 *l.* on a 20 years' lease, commencing in 1852.

2219. Would it let for more money now than it would in 1852?—I have no doubt it would.

2220. Do you uniformly value mills and public works in Glasgow at 5 per cent. upon the cost?—No, not upon the cost but upon the present value.

2221. Old mills are duly provided for in the estimation per square yard?—Yes.

2222. Mr. *Matheson.*] Can you hand in to the Committee a detailed statement of the revenue and the expenditure of the gas works in Glasgow, and the particulars of that valuation for the year up to Whitsunday 1870?—Yes, I have a statement of the expenses I have allowed; but I have no statement of the expenses I have disallowed. (*The Witness delivered in the Paper,* vide *Appendix.*)

2223. Mr. *Crum-Ewing.*] I wish to know your reasons for the great difference between the deductions which you give to the North British Railway Company and to the Caledonian Railwas Company?—I cannot speak to that; the deductions are made by the railway assessor and the parochial boards.

2224. Mr. *J. Hamilton.*] You have several times said that you think that no injustice is done to the railways by the way in which they are now assessed by Mr. Dods, as compared with the way in which other property is assessed by you; you think that it is a fair assessment?—Yes; it is based upon what is supposed a real or a hypothetical tenant would give.

2225. You have also said that there is no principle in the 6th clause of the Bill?—There is no principle or reason in it that I can see.

2226. Do you see any principle in the second clause of the Bill, by which railways get the whole deduction of maintenance of way, as compared with other property?—No, I think that the Bill of 1867 puts railway property on an equality with other property.

2227. And you think that what the railway companies get in the present Bill by the 2nd clause is excessive?—I do not see any reason for it.

2228. And you see no principle in it?—None.

2229. Sir *E. Colebrooke.*] In your assessment of the Clyde Trust, after the deduction of expenses, you made a deduction for tenants' profit?—I did.

2230. Upon what was that based?—It was based upon a judgment given by the Valuation Court. I originally assessed upon a deduction of 15 per cent. of the net revenue. There were large discussions in which counsel were engaged, and the court desired me to take a three years average, and to deduct 20 per cent. for tenants' profits, and there were some other trifling deductions.

2231. Can you state upon what ground that was based; was there anything analogous to railways?—The Clyde trustees require a plant for managing the quays, and there was included a depreciation for that, and I thought that the 15 per cent. was a reasonable sum which a tenant would expect for leasing the harbour.

2232. That was bringing it into the same analogy as in the case of a railway?—Yes.

2233. From your experience in the City of Glasgow have you formed an opinion as to the propriety of maintaining an assessment upon the gross valuation?—I am of opinion that the gross rental is the most equitable for levying all assessments, and that deductions for repairs, insurance, and taxes are delusive, and would lead to great confusion and inequality in levying the assessment, besides, would open a wide door to fraud and imposition difficult to detect, and operate in many cases very injuriously. I am also decidedly of opinion the deductions are no benefit to the ratepayers; the advantage is infinitessimal. One property may get its 20 per cent., and another its 15 per cent., and another its 10 per cent.; all these deductions must go into one sum, and be deducted from the assessable capital or rental of the city, and in that way the whole of the rates formerly levied on the gross would be required to be raised, in order to realise the same amount of assessment as before; therefore the party who has a deduction of 20 per cent. must be raised along with the other ratepayers, 3 *d.* or 4 *d.* in the pound, in order to meet these deductions, and would pay about the same sum as he did on the gross.

2234. If you made a deduction of 15 per cent. in one case, and of 20 per cent. in the other, it would be a decided advantage in the case of the largest deduction?—The advantage would be infinitessimal, and not worth the expense of working it.

2235. If the Legislature were to decide that it was expedient to carry out these deductions, do you see any practical difficulty in doing so?—It could not be done in the valuation courts; these courts sit for a very limited period, and it is quite as much as they can do to get through the work. In the case of deductions they would never get through the work within the limited period; they would require to sit for months, and if a classification of the different descriptions of property were attempted, I am afraid great difficulty would be experienced in classifying the different properties, as the expense of repairs vary so much on the same class of property; and I am fully persuaded much greater injustice would arise in the rating by classification than at present on the gross rental, and would lead to endless disputes.

2236. And there would always be disputes on the part of parties as to the classification to which they ought to belong?—Yes.

2237. That is the ground upon which you suppose that it would lead to endless disputes?—Yes.

Yes. Besides in Glasgow, all our rates, with the exception of poor rates, are assessed upon the gross rental, and it would require a good many Acts of Parliament to be adjusted before the amount of assessment required could be levied on the reduced rental. For instance, the greater part of the rates in Glasgow are limited by statute, and in order to raise the necessary amount of assessment for police and other purposes, authority would require to be obtained from Parliament to increase the maximum rates; besides in the case of differential rates it would to some extent change the incidence of taxation, and bring the whole taxation of the city into confusion.

2238. Could not that be remedied by an Act of Parliament?—It could be remedied by half a dozen Acts of Parliament, but it would be no benefit to the ratepayers.

2239. Have you ascertained the rental of the different properties in Glasgow?—I have made inquiry into the cost of repairs of various properties in Glasgow, and handed in a return by Mr. Nichol. There is upwards of 40,000 *l.* of rental in one department, and there are many thousand pounds in other departments; it is taken upon an average of years. I also made inquiry in 1865, which brought out very nearly the same result.

2240. *Chairman.*] You have mentioned several properties, the value of which you arrived at as the assessor by taking the revenue derived from each property?—Yes.

2241. Will you mention them again?—These are the Clyde Navigation trustees, the bridges trustees, and the Glasgow Gas Company.

2242. Your difficulty in the possibility of arriving at the value in any other way is patent with regard to the property of the Clyde Trustees, and also with regard to the bridges; with regard to the gas companies, I suppose that your difficulty is only with respect to the pipes in the streets?—There is no difficulty there more than in any other case.

2243. But your difficulty in assessing the value of the heritable property has only existed as regards the pipes in the streets?—If the gas company was valued upon its capital the same as mills are valued, it would be unjust to the company, because it might bring up the rental to a greater amount than could be got from a tenant, and therefore I have to take the revenue in order to find out what would be a fair per-centage for a tenant to give.

2244. But you would have had no difficulty in assessing the value of the gas works themselves, apart from the pipe-way through the streets, in the same way as you assess other property in the city?—I should have no difficulty in arriving at the cost of the gas works, and of the pipes, but I should have great difficulty in fixing a per-centage for it, unless I based that per-centage on the revenue.

Friday, 17*th June* 1870.

MEMBERS PRESENT:

Colonel Barttelot.
Marquis of Bowmont.
Sir Hervey Bruce.
Sir Edward Colebrooke.
Mr. Dalglish.
Mr. Charles Dalrymple
Mr. Crum-Ewing.
Mr. Orr Ewing.
Mr. Finnie.
Lord Garlies.
Mr. Grieve.
Mr. John Hamilton.
Mr. Holms.
Mr. Mackintosh.
Mr. McLagan.
Mr. Matheson.
Mr. Miller.
Sir Graham Montgomery.

ROBERT DALGLISH, Esq., IN THE CHAIR.

Mr. DUNCAN MACDONALD, called in; and Examined.

Mr. *Macdonald.*
17 June 1870.

2245. Mr. *Miller.*] I UNDERSTAND that you are a Member of the Town Council, and one of the Police Commissioners of Dundee?—I am.

2246. And you are Chairman, as I understand, of the Working Committee of the Parochial Board of Liff and Benvie?—I am.

2247. In that parish is there a large portion of the town of Dundee?—About one-third.

2248. The municipal corporation of Dundee are trustees of various charities in Dundee, are they not?—They are.

2249. And they are assessed and pay rates in respect of those charities?—They do.

2250. Can you tell us the rateable value of the parish of Dundee proper?—The last valuation was 320,536 *l.*

2251. Is that including railways, or excluding railways?—Including railways.

2252. What was the value of the railways?—£. 5,701.

2253. What was the portion in the parish of Liff and Benvie?—£. 90,208 was the last valuation of the parish.

2254. Did that include railways?—Yes.

2255. What was the value of the railways?—£. 3,439, or one twenty-sixth of the whole.

2256. Taking the whole of Dundee, what is the value, including Liff and Benvie, and Dundee proper; is Dundee one parish?—No, Dundee is included in two parishes.

2257. Taking Dundee proper, and then Liff and Benvie, what is the gross amount of the whole?—I can give you the amount of the burgh; it is 368,734 *l.*

2258. Do you know the population of Dundee?—The population of Dundee is estimated at 120,000; the population of the parish of Dundee is about 90,000, and of the parish of Liff and Benvie, 30,000.

2259. But, properly speaking, it forms all one town?—Yes, I should have said that the population of the burgh is only about 116,000, leaving somewhere about 4,000 of the population in both the parishes beyond the burgh.

2260. The poor rates, I suppose, are levied there as everywhere else, namely, that one-half is laid upon the landlord, and the other half upon the tenant or occupier?—That is the case.

2261. Have you any classification of the occupier's rates?—Yes, we have three classes; the second class is quarries, fishings, and railways; the third class is agricultural subjects; and the first class comprehends all the others, or, in other words, the first class comprehends all house property, including mills and shops.

2262. What is your general assessment per pound upon the first class?—In the parish of Liff and Benvie it is 8½ *d.* and 11 *d*; making 1 *s.* 7½ *d.* in the pound for poor rates.

2263. How much of that does the owner pay?—The owner pays one-half; we require to impose a larger rate upon the occupiers, because there is a greater deficiency from them.

2264. What do the second class pay?—As owners, they pay the same.

2265. But as occupiers, when the classification operates, what do they pay?—Three-fourths of what is paid by the first class.

2266. Mr. *J. Hamilton.*] Can you give us the rate on the second class?—It is three-fourths of 11 *d.*

2267. Mr. *Miller.*] As I understand, the second class pay three-fourths of whatever the first class are called upon to pay?—Exactly so.

2268. And what do the third class pay?—The third class being for agricultural purposes, market gardens, and nurseries, pay upon one-third of the valuation; or, in other words, they pay one-third of the rate of the first class.

2269. Mr. *J. Hamilton.*] How much in the pound do occupiers in the first class pay?—Eleven pence.

2270. And the second class pay 8¼ *d.*?—Three-fourths of 11 *d.*, which is 8¼ *d.*

2271. Mr. *Miller.*] And the third class is one-third?—Yes; the occupants in the first class pay the full rate; and we have to impose a larger rate upon the occupiers, as we find that we have to exempt on the ground of poverty a very large proportion of the poorer occupants.

2272. Hence arises the difference between the rate which you put upon the owners and the rate which you put upon the occupiers?—It arises partly from that circumstance, and partly from another cause.

2273. What cause is that?—The other cause is

this: we allow only 5 per cent. in the case of wners of landed property; whereas we allow 0 per cent. in the case of owners of house proerty, and then the tenants of agricultural subjects ay only one-third of the full rate, so that the enants of other properties have to make up for at deficiency; the latter part of my answer is e proper one to show the difference in rate.

2274. You allow 5 per cent. upon land; what o you allow upon other property, houses and so orth?—Twenty per cent.; I fear that I have ot made myself properly understood; there are wo reasons for the difference of rate; the first eason is that we have to exempt a great many oor persons from the payment of assessment, nd the second reason is that the tenants of land ay only one-third of the full rate which is imosed upon the tenants of house property; and or these two reasons the rate is higher upon the enants than upon the proprietors.

2275. Though they pay as a whole, one class f proprietors get only a deduction of 5 per ent., and the other get 20 per cent.?—Yes.

2276. Mr. *J. Hamilton.*] What deduction do he second class get?—The owners of the second lass, namely of quarries, get 5 per cent.

2277. Mr. *Matheson.*] What do the railways et?—Twenty per cent.

2278. Mr. *Miller.*] Then there are just two eductions, one class gets 5 per cent., and the hole of the other classes get 20 per cent.?—Yes.

2279. Including railways?—Including railways.

2280. Does the 20 per cent. extend to harours and all such works?—I am not sure; I annot answer that question, but I believe that t does.

2281. You have considered the relief, or supposed relief, given to railways by the Act of 867?—Yes.

2282. Has that acted beneficially for the railway companies?—I consider that it has acted very beneficially; I may mention that in the parish of Liff and Benvie, the rates in 1866–67 were 283 *l.*, calculated at the same rate as we charge now, whereas by the effect of the Act of 1867, the amount is reduced to 191 *l.* 19 *s.* 3 *d.*

2283. That is to say, in Liff and Benvie previously to 1867 the rate was 283 *l.*?—The rate was higher than that, but calculated at the same rate as that upon which we levy this year, it would have been 283 *l.*

2284. Taking the same rates previously to 1867, the assessment would be 283 *l.*?—Exactly so.

2285. Subsequently to 1867, the assessment was, in round numbers, 192 *l.*?—Exactly so.

2286. The amount of the poor rates in the parish of Liff and Benvie for last year was what?—£. 5,581.

2287. And in the parish of Dundee it was what?—£. 18,817.

2288. What did the railway companies pay towards these sums?—The railway companies paid in Liff and Benvie 192 *l.*, or one-twenty-sixth of the whole assessment.

2289. In Dundee what did they pay?—In Dundee they paid at the rate of one-seventieth of the whole rate, or 272 *l.*

2290. The assessment was both in Liff and Benvie, and in Dundee?—Yes, in both parishes.

2291. And, as you have stated, the population is 120,000 in both parishes, but, strictly speaking, in Dundee borough it is only 116,000?—Putting the two parishes together, the population is estimated at 120,000, but taking the population within the burgh, it is 116,000.

Mr. *Macdonald.*

17 June 1870.

2292. Can you tell the extent of the burgh in acreage?—The extent of the burgh is 3,914 acres. Of that quantity 1,928 acres are within the parish of Dundee, and 1,986 acres are within the parish of Liff and Benvie.

2293. Of that amount how much is occupied for agricultural, and garden, and nursery purposes?—As nearly as can be, 1,000 acres.

2294. Deducting that quantity, and taking the balances at 2,900 odd acres, what is the value per acre?—£. 124.

2295. Can you give us any idea of the value of the land in different parts of Dundee; I want to ascertain that value with the view of comparing the value of the land occupied by the railways; take it in the neighbourhood of the harbour, for instance?—In the neighbourhood of the harbour, I may mention that ground for temporary purposes very readily lets for 2 *l.* and upwards a pole per annum.

2296. Is that the case generally over Dundee, or does it apply only to certain districts?—It applies to certain districts; but in some parts of Dundee, in the centre, the ground lets for very considerably more. I hold in my hand a comparative statement which was got up some time ago to show the value of ground in Dundee. I find that one piece sold at 2 *l.* a pole, and another at 4 *l.* 10 *s.* a pole, and another at 2 *l.* 5 *s.*, and I find one as high as 17 *l.* 10 *s.*, and again another at 3 *l.*, and so on.

2297. That is the annual value?—Yes.

2298. And then that is taken at so many years' purchase?—Yes; that, however, is in the more central part of the town.

2299. In the neighbourhood of the railways, about what would be the sum?—In the neighbourhood of the railways no ground would let at anything less than 2 *l.* a pole. I may mention, in corroboration of that statement, that at a jury trial held some three years ago, the Caledonian Railway was assessed at 2 *l.* a pole for ground taken in the neighbourhood.

2300. The Caledonian Railway Company are proprietors and occupiers in your parishes?—They are.

2301. To what extent?—About four miles and 79 chains within the burgh.

2302. And how much in the other parish, or does that include the whole?—It is about 4½ miles within the burgh, and I should say within the two parishes somewhere about nine miles.

2303. Have you made any calculation as to the surface occupied by the railways in the burgh?—Taking it, as was given in evidence here, at 8 acres to a mile, I find that the 4 miles and 79 chains within the burgh would amount to 5,803 poles, or about 36 acres altogether.

2304. Supposing that to be the case, and taking it at 2 *l.* a pole, which is your price, what would it amount to per annum?—It would amount to 11,606 *l.*

2305. What do they pay, in reality?—In reality, they pay upon only 2,982 *l.*

2306. What is that rate per pole?—Ten shillings per pole.

2307. So that if they were rated as other property is rated in Dundee, they would be rated at 11,600 *l.* instead of 2,980 *l.*?—Yes, even though there was no value put upon their line and erec-

Mr. *Macdonald.*

17 June 1870.

tions at all. If they were rated upon the ground alone without any property on it, they would be rated at something like four times what they are rated at just now.

2308. That is simply taking the acreage?—Yes; in that, however, I am excluding the value of stations; I am speaking of the ground occupied by the line alone.

2309. You have something to say about the streets in the burgh; are they maintained by assessment?—They are.

2310. Upon what is the expense of that maintenance levied?—It is levied upon occupiers only.

2311. Do the railway companies use the streets?—To a very large extent.

2312. How is their usage of the streets compared with that of other occupiers?—I should say that the usage by the railways is quite as much as by all the others put together.

2313. What does the amount for maintenance and repairs of the streets come to?—About 5,000 *l.* a-year.

2314. That is independent of cleaning and all such work?—Yes.

2315. What is the police charge against the railways?—£. 438 in all.

2316. That is all for police rates?—Yes.

2317. How much of that would be towards the maintenance of the streets?—Somewhere about one-eighth of 438 *l.*; between 50 *l.* and 60 *l.*

2318. They pay 50 *l.* or 60 *l.* towards an expenditure of 5,000 *l.*?—Thereabouts.

2319. Do you know what the gross expenditure for police purposes in Dundee amounts to?—Yes, it amounted last year to 39,448 *l.*

2320. And of that amount, as you have stated, the railway companies pay 438 *l.*?—Yes, or about 1-88th of the whole.

2321. And you estimate the usage of the streets by the railway companies to be about equal to the usage by all the other occupiers?—I think so, but perhaps I was calculating too highly; I should say that it must be, at the very least, more than one-fourth; that is my opinion.

2322. Sir *E. Colebrooke.*] Are the railways assessed for police purposes on the full value?—Yes, the same as harbours, factories, and other properties.

2323. Mr. *Miller.*] What is your opinion as to the proposal of relieving the railway companies of the whole cost of maintenance?—I think that it would be very unjust towards other properties; there is nothing allowed to other properties for maintaining and renewing the subject; and I think that by the Act of 1867, the railway companies have, at the very least, as much as they ought to demand.

2324. That is to say, in being allowed half of the maintenance?—Yes, I think that they are put into a better position than other properties, even with that allowance.

2325. Then, if this Bill was passed, and if the allowance extended to the whole maintenance, the railways would, in your opinion, be still further put to great advantage over other properties?—They certainly would.

2326. As to the repeal of the 37th section of the Poor Law Act, which is proposed by the Bill now before the Committee, what is your opinion on that point, or have you formed any opinion upon it?—My opinion decidedly is that the present law is a fair and just one; but as occasionally disputes do arise regarding the deductions, I would not offer any serious objection to the repeal of the 37th clause, if it is clearly understood and provided that railways are not to get any deductions whatever beyond the deduction provided by the Act of 1867, and that they do not get any deduction by way of classification under the 36th section of the Poor Law Act.

2327. That is a deduction which they have already got?—It is. I, however, think that the present law is the more fair of the two.

2328. But still you do not object to the repeal of the 37th clause of the Poor Law Act?—Not if it is strictly provided that railway companies can claim nothing beyond what they have already got.

2329. Have your town council petitioned against this Bill?—They have.

2330. And have the parochial board petitioned against it?—Both the parochial boards have petitioned against it.

2331. Have you formed any opinion as to the distribution of the *cumulo* value of railways?—I have. I think that the present system of distribution is altogether unjust to town parishes. I think that decidedly parishes ought to get the benefit of the earnings within their area, just as they do from all other classes of property.

2332. How would you arrive at that?—I do not think that it would be very difficult to arrive at it. I understand that in England it is arrived at. But I may suggest a theory of my own, which I think would very much simplify matters, namely, that you should distribute the valuation of the line among parishes according to their population. It is the population of a parish which gives the traffic of the line, and I think that if parishes got a payment according to their population, the amount which they would obtain would approximate very closely to their just proportion. I should be quite pleased to take it according to the valuation in each parish, or to take both put together.

2333. Would not that place, for instance, a populous parish with a very short piece of railway going through it, in an advantageous position?—It would; but even though it is a short portion of the railway which goes through the parish, the railway gets the benefit of the population of that large parish. But I should not object to combine the mileage with that, including population, valuation, and mileage, and then, I think, you would get as near to perfection as possible.

2334. Sir *G. Montgomery.*] Do you mean without reference to the amount of traffic?—I consider that the traffic is partly caused by the valuation, and partly caused by the population, or by the two put together.

2335. Mr. *Miller.*] This suggestion of yours is applicable to the line only?—Yes.

2336. And it does not regard the stations?—It does not regard the stations.

2337. The stations would be valued and rated in each parish?—In each parish, as at present.

2338. However that may be, does the present system operate in favour of or against railway companies?—It operates very much in their favour.

2339. Probably you have heard that Mr. Walker, who has been examined for the railway companies, does not object to the present distribution?—I understand that he does not.

2340. Mr.

2340. Mr. *Grieve.*] How are your harbours at Dundee rated by the parochial authorities?—In the same way as first-class property.

2341. Do they make any deductions for dredging, and the ordinary repair of the harbours, and of the quays and sheds, and, in short, the whole establishment?—As I before said, I understand that 20 per cent. is given off for poor rates only, the same as in the case of first-class property; I think that that is the whole deduction which is given.

2342. Does the same apply to your waterworks, and gasworks?—Yes.

2343. Mr. *J. Hamilton.*] Do you think that railways have any right to one half of the maintenance of way as compared with other property?—Considering the nature of the property, and that railways are a class of property of a more short-lived nature than other properties, I think that it is but fair to give them some little advantage; but I think that they have certainly got quite enough, if not more than enough, by the Act of 1867; I also think that whatever settlement is come to just now ought to be distinct and permanent for a few years to come, and that parishes ought not to be put to the expense of fighting the railway companies every year.

2344. You think that it is very important that the question should be settled now?—I think so.

2345. Sir *E. Colebrooke.*] What do you include in first-class property, for which you allow 20 per cent.?—All house property, including dwelling-houses, shops, mills, and manufactories.

2346. That is the classification under the Poor Law?—Yes.

2347. Is that classification adopted for the deductions under the 37th section of the Poor Law Act?—Under the 36th section.

2348. There is a classification under the 36th section, of which you gave us the particulars?—Yes.

2349. I am now asking you what deductions are made under the 37th section; do you classify the properties in the same way for deductions as you do for the rates of the occupants?—I think that I must have made myself misunderstood; the classification is under the 36th section of the Poor Law Act; the deduction is under the 37th.

2350. What proportion of deduction do you make under the 37th section?—We give 20 per cent. to house property; we give 20 per cent. to railways, and we give 5 per cent. to landed property; but, in addition to that, the railways get the benefit of the 36th section.

2351. You have only those two deductions under the 37th section, namely, the deduction of 20 per cent. for land, and 20 per cent. for houses and railways?—Yes; 5 per cent. for land and the owners of quarries.

2352. Sir *G. Montgomery.*] Have you any disputes in Dundee as to which class of property a particular tenement is to go into?—No; for a good many years we have not had any disputes.

2353. Sir *E. Colebrooke.*] How long has this classification under the 36th section been in force?—I am not able to state exactly, but it has been in force for a great many years; at least 12 or 15 years.

2354. It has not been objected to by either of these classes?—It has not.

2355. Do railway companies, for the purposes of the 36th section, pay one-half as owners, and then a smaller rate as occupants?—Yes.

2356. They pay one-half of the full rate as owners, and then three-fourths of the full rate as occupants?—Yes; after deducting the deductions in the same way as other properties.

2357. Mr. *McLagan.*] I think that you have stated in your evidence that the Caledonian Company reap a great deal of advantage from the Act of 1867?—They do.

2358. Is it in your recollection that there was any different mode of making up the accounts of the Caledonian Railway about that time?—I cannot speak to that point.

2359. It was, I think, a matter of public notoriety that the company at that time had been charging too much to capital and too little to revenue; do you not recollect anything of that kind?—I recollect that there was a mention of such a thing, but I cannot speak to it myself.

2360. Do you not think that that would have had some effect upon the valuation of the railway throughout?—Not in our parish to any appreciable extent; I asked our collector of rates to give me an exact statement as to the difference made by the Act of 1867, which statement he gave me; I looked into it carefully, and, so far as I could see, this was, if not wholly, almost wholly, due to that Act.

2361. You said, in answer to the honourable Member for Edinburgh, that the railway companies did not pay their fair proportion of keeping up the streets in Dundee?—I did.

2362. Is it their own horses and carts which are used in the streets of Dundee?—Yes; or they are in connection with them. I do not know their arrangements, but the cartage is done under them in some way.

2363. Is not the cartage done by contract?—I cannot tell the nature of their arrangements.

2364. But the horses and carts are not the horses and carts of the company?—I cannot tell that exactly.

2365. If it was done by contract, I presume that the carters would pay for keeping up the streets?—They would partly.

2366. And therefore it is scarcely fair to say that the railway companies do not keep up their fair share of the expense?—My opinion certainly is that they do not.

2367. But that is not to the extent which you mention, seeing that the whole of the cartage is done by contract?—If that is the case, it would modify my opinion to a small extent.

2368. And also the results which you stated to Mr. Miller?—To some extent it would do so; but I cannot, however, state the arrangement.

2369. Were you in the room when the assessor for Lanarkshire was examined?—I was.

2370. Did you hear him state that in his county, when oil works were let, the tenants kept up the whole of the buildings?—I heard that.

2371. Then they were assessed upon the rental, the tenants paying the expense of keeping up these oil works?—I understood that to be the case.

2372. If the whole expense of the maintenance of these works is paid by the tenant, why should you not also have the whole expense of maintenance deducted from the railway before any assessment is made upon the value?—I am not conversant with the mode of assessment in that county, and not knowing it, of course I cannot make a comparison.

2373. But supposing that similar works were transported to the county of Forfar, which is your own county, and that the same mode of

Mr. *Macdonald.*
17 June 1870.

assessing for works was adopted there as in Lanarkshire, if these works get the credit of a deduction of the expense of maintenance before the amount of value for the assessment is fixed, why should not railways get the same?—I did not understand that they got deductions for renewals of works, but only for ordinary wear and tear; and I understand that railways do get that.

2374. But only upon one-half at present?—I understand that they get the ordinary wear and tear, and one-half for maintaining and renewing the line.

2375. What is the practice in your district with respect to keeping up public works; do the tenants keep up the works?—So far as I know, there are no mills or works of that sort let in Dundee. I do not know of any; but I know that mills are assessed in Dundee at a per-centage on their original cost, excluding the moveable machinery which is not assessable.

2376. What per-centage of the original cost is taken for mills in the assessment?—I understand that it is between 6 and 7 per cent. I can give an instance in point. A mill which cost 11,000 *l.*, was rated at 310 *l.* a year; the moveable machinery of it was worth about one-half. Or let me put it in another way; the cost of the heritable portion of the mill was only 5,000 *l.*, and yet it was assessed at 310 *l.* That mill lately came into the market, and the whole subject, including the heritable and the moveable portions, was offered for sale at 4,500 *l.*, or in other words, the heritage was about 2,225 *l.*, and yet it is rated at 310 *l.* With regard to the use of the streets by the railway companies, I do not see how it matters materially whether the work of the railway company is done by their own men, or by contract.

2377. Why?—Because if I employ any conveyance which is hired by the day, my property, being a large property, is assessed for that, and ought to be assessed, whether I use a hired conveyance or my own conveyance.

2378. Then, of course, you must take into account the price paid by the railway company to the contractors. These contractors pay for keeping up the streets?—Yes; and all other property does so.

2379. But this ought to be added as a part of the expense of the railway?—It is not done in the case of other property. If a mill-owner employs contractors to manage the work, he gets no deduction for it.

2380. In taking what the railway company pay for keeping up the streets, seeing that they do not use the streets themselves, but pay contractors for using them, what the contractors pay should be added to what the railway company pay in a case of that sort in making an estimate?—I do not dispute it, if you give the same deduction to all other parties; but I speak of matters as they are.

2381. With regard to the suggestion which you made for assessing railways by valuation, mileage, and population, I will take a case; let us suppose that you had a parish in which there were two rival railways, each running through the parish for three miles, how would you assess those two railways according to valuation, mileage, and population?—I do not see any difficulty in assessing them according to my plan. It might be possible that one railway derived more traffic than the other, but we cannot exactly look to that.

2382. How would you proceed to assess them there would be six miles in that parish upon which you would assess?—I see little difficulty in it, and think it might be divided according to the *cumulo* value as between the two lines.

2383. You do not know the opinion of those persons who have been engaged in assessing railways in England, according to a similar plan?—No; all I hold is that the present system is exceedingly unjust to populous places, and too favourable to the railways.

2384. As regards the value of property in Dundee, can you give the Committee any idea as to whether property has been increased in value since the railways went through it?—Very materially.

2385. And owing very much to the railways having passed through it?—Partly, but to a very small extent; the property in Dundee has increased in value owing to the introduction to a very large extent of a new branch of industry, namely, jute.

2386. That branch of industry probably could not have been prosecuted to the same advantage if it had not been for the railways?—The existence of the railways makes very little difference; as regards goods imported to Dundee, the great proportion of the jute comes by sea.

2387. Where do the manufactured articles go to?—The manufactured articles easily find an exit; of course we are to a certain extent benefited by railways, though not to the extent that other towns are.

2388. Mr. *Orr-Ewing.*] I suppose that railways are very much benefited by your traffic?—Certainly: if it was not for our traffic railways would not be in the position of advantage in which they are.

2389. Therefore there is a mutual advantage?—Yes.

2390. Mr. *McLagan.*] A railway tends to open up the country, and to increase the value of the land in the district through which it passes, and also to encourage the manufactures?—Yes; but I hold that during the last few years the increase of Dundee has been indebted to the railways only to a very small extent indeed compared with the cause to which I have referred.

2391. Mr. *Miller.*] I suppose that as regards the prosperity of Dundee, besides what you attribute it to, as one item of prosperity, the flax trade was for a great many years, or at least during the American War, in a most prosperous state?—Yes.

2392. That gave a start to Dundee which it never had before?—Yes.

2393. And that start would have been given supposing that railways had not been there?—Exactly so.

2394. But railways have added to the prosperity of Dundee, in the same way as to the prosperity of all the counties through which they pass?—Exactly so; we have had for a long time no new railways in Dundee, and yet I find the following to have been the result: In 1857 ground bought for 4,000 *l.* brought 13,000 *l.* in 1864, which was seven years afterwards, and that result was owing not in any great degree to the railways.

2395. And I suppose that you have not had any additional railway for the last 20 years?—We have had no additional railway, excepting a deviation of the Newtyle Railway.

2396. Mr. *Grieve.*] Regarding the 20 per cent which is deducted from the harbour revenue, is that deduction made from the gross revenue?—I understand that in valuing the harbour for rating purposes some deductions are allowed, but I can-

no

Mr. *Macdonald.*
17 June 1870.

not speak positively as to that point. The 20 per cent. applies only to poor rates.

2397. Do you know whether the dredging operations in Dundee Harbour are expensive?—They are.

2398. Would you not consider that to be a fair deduction before the 20 per cent. was taken off the gross revenue?—I would, to the extent of keeping the harbour from silting.

2399. But it is not so?—I cannot speak to the fact; but I believe it is not so.

2400. I think that you further stated that the maintenance of the wharves and sheds of the harbour was not a deduction before the 20 per cent. was taken off?—I mentioned that as my opinion, but I cannot speak positively as to the matter.

2401. But do you think that the dredging operations would form a fair deduction before the 20 per cent. was taken off?—I think so, to the extent I have mentioned.

2402. *Chairman.*] You spoke of the Caledonian Railway Company using the streets to the extent of one-fourth of the whole traffic?—That was my opinion. I may state that between 4,000 and 5,000 conveyances have been known to come to their stations daily on an average.

2403. Have they any traffic over the streets conveying a portion of the goods from one station to another, belonging to themselves?—There is a line along the street.

2404. But is there any traffic upon the street for conveying what is not going to Dundee, but merely being transferred from one station to another?—There is a very great amount of traffic.

2405. From one station of the railway to another station of the railway, do the company use the streets of Dundee at all for their traffic?—I understand that they do partly.

2406. To any great extent?—I cannot speak exactly to that point. I know that they do send a part of their traffic along their line of rails on the streets of Dundee, but to what extent I cannot say. I understand that they send a large portion along the street independently of the line, but I cannot speak to the extent.

2407. On common carriages?—Yes.

2408. For their own purposes?—I understand so.

2409. From one station to another?—Yes; I have very frequently seen carts loaded going through, and not upon the line, and not even for the delivery of goods, so far as I understand; I have seen them going from one station to another, carrying traffic from one line to the other.

2410. What proportion do you suppose that that amount would bear to their whole traffic?—I cannot state that.

2411. If by any means you could oblige the Caledonian Railway Company to maintain the streets of Dundee, would they not have to put that additional cost upon the transit of the goods?—Yes, they might; but it should merely reduce their profits.

2412. And consequently there would be no saving?—There would be no saving according to that view.

2413. Therefore the fact that the railway companies pay a very small portion for the maintenance of the streets is not a benefit to the railway companies, but is a benefit to the citizens of Dundee?—Exactly so, in that view; but I can see no reason why any class should be exempted from their fair share of this expense.

Mr. William Hair, called in; and Examined.

Mr. *W. Hair.*

2414. *Chairman.*] You are, I believe, a house factor in Glasgow?—Yes.

2415. Are you prepared to put in a statement with regard to the expenses of house property in Glasgow?—Yes. (*The Witness delivered in the same,* vide *Appendix.*)

2416. That statement is correct?—It is.

2417. Have you had satisfactory data upon which to make it up?—Yes; I have made up a statement classifying property in three classes, namely, A, B, and C. Class A refers to first-class property in Glasgow.

2418. Sir *E. Colebrooke.*] The statement is limited to a certain number of houses in different classes?—Yes.

2419. How many classes have you given?—Three.

2420. Will you state generally the per-centage of wear and tear in each class for the purpose of keeping the property in proper repair?—Yes. In first-class property the per-centage for taxes is 5·55; it is 6·26 for repairs, and 3·35 for insurance, the total being 15·16; if you include factorage, it is 3 per cent. upon that class of property.

2421. Will you state the factorage and repairs, independently of the loss of rent?—The total for taxes, insurance, repairs, and factorage is 18·16 upon Class A; that is, the first part of it, and independently of loss of rent.

2422. These are shops and warehouses?—Yes; some of them at as high a rent as 250 *l.* and 260 *l.* The second portion is warehouses of a large rental, some of them as high as 500 *l.*, 300 *l.*, 220 *l.*, and 200 *l.*

2423. Would you class them at the same rate as first-class dwelling-houses?—The third part of Class A is dwelling-houses of the finest class; 63 self-contained dwelling-houses.

2424. Are mills or factories included in any of the classes?—No; there is a part of a work in one of these properties; they are very mixed.

2425. Then you come to the next class, namely, Class B; what is the average per-centage there?—The average per-centage for taxes, insurance, and repairs in Class B is 23·23; that is without factorage or loss, but taking those items into consideration, it would be 34·24.

2426. Will you state what is the result in Class C?—It is 25·64; including factorage and loss, it is 40·96.

2427. In repairs do you include painting?—Yes. I may state that I have averaged the self-contained houses from the day when they were built, after they were all papered and painted, for five years, and the amount comes up to 17·44 for repairs, taxes, and insurance from the first day when they were occupied, and the repairs have been small compared with what they would have been if the property had been older.

2428. Mr. *Matheson.*] Can you state the items of repairs; you include taxes in that amount?—I include taxes in the 18·16, 23·33, and 34·24, that I have given.

Mr. *W. Hair.*

17 June 1870.

2429. Taxes are not repairs, and they ought not to be included?—I can give the actual repairs in either class. The actual repairs upon the class in Queen's-square and Regent Park-square are 10·17; that is in Class A.

2430. How much is it in Class B?—It is 11·27 on one property, 12·94 on another, 17·67 on another, and 10·26 on another.

2431. Sir *G. Montgomery.*] Is that the worst class of house property?—No.

2432. Mr. *Matheson.*] Will you take Class C?—These are the worst class of houses. There the repairs alone are 15·17, 19·17, and 12·46.

2433. Sir *E. Colebrooke.*] You have given this return with reference to an average of five years?—Yes.

2434. Your experience as a house factor, I presume, extends over a great number of years?—Yes, upwards of 20 years.

2435. And you state that this is consonant with your experience with respect to the ordinary wear and tear of different classes of property?—Yes; it is not over estimated, but it is rather under estimated. In some of the classes I could have shown far more than these amounts; it is all under my own factorage, and is taken from my own books. I could have picked out inferior properties, and even the best class of dwelling-houses where the wear and tear was greater.

2436. Mr. *J. Hamilton.*] At present under the 37th section of the Poor Law Act, rates and taxes are allowed as a deduction?—Yes.

2437. But by the present Bill, that allowance would be done away with?—Yes.

2438. And therefore it is quite fair to take rates and taxes?—I think that it is quite fair to take rates and taxes.

2439. Mr. *M'Lagan.*] Did you hear the evidence of Mr. Dreghorn the other day?—I was not present. I have seen it in the papers this morning.

2440. Do you remember this statement being in it; that sometimes in the case of houses in Glasgow there was 50 per cent. for repairs?—Yes.

2441. How can you reconcile that with your statement in Class C, in which it amounts only to 15 per cent.?—I have never experienced that. But one of these properties in Class C shows 40·20, and the other above it shows 49·17; that is if you include loss of rent and factorage. These are on an average of years, and are quite reconcileable with Mr. Dreghorn's statement of individual years, which I have found true in my own experience.

2442. Sir *E. Colebrooke*] In taxes, do you include police rates?—Yes; the proportion paid by the proprietor. We have sometimes to pay police rates irrespectively of that; if a tenant leaves the property without paying them, we must take them up.

2443. Does this include the whole police rate?—It includes all the rates which I have paid upon these properties on an average of five years, taking it carefully from my books.

2444. Mr. *Crum-Ewing.*] Where are these properties which you have taken situated?—The first is at the corner of Argyle-street and Hope-street.

2445. What class of property is that?—First-class property; the next is property embracing a similar description, the shops and warehouses being large; some of it is rented at 500 *l.*, and some of it at 300 *l.*, and so forth; there are no dwelling-houses whatever in that property. The next are the self-contained houses in Regent Park and Queen-squares.

2446. Are you now on the lowest class of houses?—No; the lowest class is situated in Sharp's-lane, Canal-street, and Gascube-road, comprising a room, room and kitchen, and two rooms and kitchen, and some of those properties have small shops in them.

2447. You think that this is a fair average of all these descriptions of property?—I think so, and rather favourable than otherwise, because I could only give my own property, and some of it was perfectly new, and there was both small and large property.

Mr. George Reith, called in; and Examined.

Mr. *G. Reith.*

2447*. *Chairman.*] You are connected with the River Trust, in Glasgow?—Yes, I am the general manager for the trustees.

2448. In your opinion, should the River Trust be put in the same class in valuation as gas works and water works?—That is my opinion.

2448*. Will you give the Committee your reason for holding that opinion?—At present we are allowed by the parishes 30 per cent. of deduction from the sum upon the valuation roll on account of repairs, and uphold of the quays and wharves of the harbour. The Bill proposes to repeal the 37th section of the Poor Law Act, which gives parochial boards the power to make that deduction; therefore, we shall be prejudiced to a very considerable extent, inasmuch as we shall be deprived of that per-centage. We consider our case to be very exceptional, because ordinary property does not require the same amount of repairs, and it is not allowed so much in Glasgow; 20 per cent., I think, is the highest sum given, and in some cases it is even below that. I should not think that the average is above 15 per cent. We get 30 per cent. just now by arrangement with the parishes. We have had for the last four years a case in the court of session with the barony parish, in which we contend that we are entitled to a much larger deduction than even the 30 per cent. The case is not yet settled, but an indication has been given by the Lord Ordinary in his instructions to the accountant, to whom the case was referred for report, by which as we were not allowed, either by the assessor or by the parishes, any sum for dredging the harbour, the Lord Ordinary has instructed the accountant to allow in his report one-fourth of the cost of dredging. Taking that, and the other findings which the accountant is disposed to give to us, we shall certainly be allowed 36 per cent. under that action. Therefore, by the passing of this Bill we shall be deprived of all that deduction, and we think that it is unfair, especially when it is proposed to give to railways and water and gas companies a deduction of all their expenses of maintenance and uphold. You are aware that the River Clyde is not assessable as a river. It has been

been held by the court of last resort that the river, as a highway, is not assessable, but the harbour and the quays and wharves of the harbour are assessable. Our river, by statute, is divided into three stages; the first stage beginning at Newark Castle, near Port Glasgow, and extending for about 10 miles up the river. One-sixth part of the whole dues is chargeable on that stage. The second stage is only about three miles in length; another sixth part of the dues is chargeable upon that stage. The next stage being between four and five miles in length, is the stage in which the harbour of Glasgow is situated, and in that stage we are entitled to charge the other two-thirds of the whole dues; therefore, in adjusting the sum applicable to the harbour, we have been allowed the one-sixth leviable in the first stage, the one-sixth leviable in the second stage, and one-third of the remaining four-sixths leviable in the third stage; the balance being the sum held to be applicable to the harbour of Glasgow. Mr. Donaldson, I think, in his evidence the other day, stated correctly enough the way in which the accounts for last year were made out. The total sum from the dues on shipping, but leaving out all the extraneous income, is 117,426 *l.* Then, for the two lower stages, one-third was deducted, amounting to 39,142 *l.* Then, for the part of the Glasgow stage, one-third of the remainder is 26,000 *l.*, leaving 52,190 *l.* for the quays of the harbour. To that was added for the cranes and transit sheds at the harbour 5,946 *l.*, making in all, 58,136 *l.* as the sum applicable to the harbour of Glasgow. Then the assessor allows from that sum 10,362 *l.*, being the amount for the weighing machines, and other things. As respects the proportion of the general expenses, taking the sum which is not assessable at all, and the sum which is assessable, and striking a proportion, he makes an allowance for that of 3,168 *l.*, making in all a deduction of 13,530 *l.*, and then allowing 20 per cent. for tenant's profits, it gives the balance entered on the roll of 35,685 *l.* Now from that 35,685 *l.* we get from the poor boards 30 per cent. by arrangement in the meantime, pending the question in the court of session. We expect to get at least 36 per cent. under that action.

2449. Do you mean that the 38,000 *l.* will be reduced by 36 per cent. before you are put on the valuation roll?—The 35,685 *l.* is the sum which is now on the valuation roll.

2449*. Sir *E. Colebrooke.*] Is that for the Poor Law?—That is the sum on the valuation roll; then the poor boards allow 30 per cent. deduction from that on account of repairs.

2450. The 30 per cent. of deduction only applies to the poor rates, and not to any other rates?—Just so. In making the valuation the assessor allows nothing for the repair of the quays, nor for the maintenance; and he allows nothing for dredging. Hitherto the parochial boards have also refused to allow anything for dredging, although it is quite apparent to anyone that the quays of a harbour cannot be kept available for shipping unless they are dredged. The harbour of Glasgow is peculiarly subject to silting up; we have annually to dredge out all the sewage of Glasgow, and the Lord Ordinary holds that one-fourth of the cost of dredging should be allowed.

2450*. Mr. *Miller.*] That is to say, one-fourth of the part applicable to the harbour?—Yes. Our cost last year for ordinary dredging was 12,000 *l.* odd: of that sum, 9,000 *l.* was actually applicable to the harbour of Glasgow, because of the silting up by the sewage of Glasgow and the débris which is brought down the river. We, of course, are satisfied with the law as it stands in getting those deductions; but if the Bill passes with that clause repealing the 37th section of the Poor Law Act, our contention is that we ought to be placed on the same footing as gas and water companies; being allowed the expenses of maintaining our quays, and also of dredging, so far as is necessary to maintain the quays of the harbour in an available condition for shipping. I may state that in this current year from the large increase of revenue, I believe that our valuation will be 50,000 *l.* without any increase of quayage. I should have explained, that when the sum is ascertained by the assessor *in cumulo*, he divides the amount among the three parishes, namely, the city parish, the barony parish, and govan parish in proportion to the number of yards of quay in each of those parishes. The parishes are satisfied to take the division in that way, and therefore this 50,000 *l.* for the current year will be divided among the parishes in proportion to the quayage in each parish. Now, upon the passing of this Bill, the valuation roll would be increased to the extent of 15 per cent.——

2451. That is the difference between the 20 per cent. and what you get?—I was going to explain that; I estimate that the valuation roll, assuming that this Bill passes, will on the average be increased to the extent of 15 per cent.; that is to say, if it is now in Glasgow 1,757,000 *l.*, it will be, in round figures, 2,000,000 *l.* That will necessarily reduce the rate of assessment to some extent; it will be just 15 per cent.——

2451*. *Chairman.*] Do you mean to say that the assessable property in Glasgow for Poor Law purposes will be increased to 2,000,000 *l.*?—Yes; adding 15 per cent., and no deduction being given. It will necessarily reduce the rate of assessment to some extent. The average rate in all the parishes is about 1 *s.* 6 *d.* in the pound, and it will be reduced to 1 *s.* 3 *d.* and one-third of a penny, by the 15 per cent. increase on the valuation roll. Now, applying that to our case, we should be entitled under this Bill to a reduction of that twopence and two-thirds of a penny on the rate per pound, or 15 per cent., while our assessable valuation would be increased 36 per cent.

2452. How much would your amount on the valuation roll be increased?—For poor rates we should have to pay 3,194 *l.*; under the present law, with our 36 per cent. deduction, we should only have to pay 2,400 *l.*, so that we should have to pay very nearly 800 *l.* more for the poor rates.

2452*. That is upon the reduced poor rates?—Yes; if this Bill passes without making a provision for us, we shall have to pay about 800 *l.* more than we do under the present law.

2453. Mr. *Miller.*] You are assuming that you will get a deduction of 36 per cent?—Yes.

2453*. Whereas you now have only 30 per cent.?—Yes; but I can show you that under the action we shall get 36 per cent.

2454. *Chairman.*] Your increased revenue increases the amount upon which you are assessed?—Yes; but I am giving effect to that by assuming a deduction of the rate.

2454*. The sum at which you now stand on the valuation roll is 35,685 *l.*?—That is purely for the harbour. We stand at 40,000 *l.* altogether; the ferries and other things are charged separately.

Mr. *G. Reith.*

17 June 1870.

rately. I am simply speaking as to the case of the harbour.

2455. You anticipate that next year you will stand at 50,000 *l.*?—Yes; I think that from the increase of revenue we shall certainly be at 50,0 0 *l.*, and that of course is all a benefit to the community, without any increase of accommodation. It is produced from the same subject.

2455*. In the river trust no one personally gains any advantage? — The trustees have no personal interest whatever, and it is a somewhat anomalous thing that where there is no profit at all, in the proper sense, and where all the surplus income is expended upon new works, there should be an assessment; but, however, it is now the law, and we cannot get over it. An assessment upon a public concern like this is virtually assessing one portion of the community, namely, the shipowners and others, for the benefit of the other portion of the community; they are made to pay twice over, namely, on their trade in the harbour, and also upon their property in the City, where the same trade may be accommodated. I am referring to the portion of the community who are interested in the shipping, because, until our debts are paid off and the harbour is finished, we must continue to levy rates on the shipping to pay the large interest on the debt of the trust.

2456. Mr. *Miller.*] Does not it come upon the consumer?—Partly, no doubt, it does.

2456*. *Chairman.*] The river trust do not employ a large body of men, do they?—We have a good number of men. I have not referred to the fact that we do not get any depreciation upon our plant. We require to keep up a large amount of dredging plant; we have five or six dredging machines, and 10 steam hopper barges, and a variety of other plant, which now stands in our books at 124,000 *l.*, and it is still increasing.

2457. The number of men employed by the trust do not add greatly to the chance of pauperism?—I do not think that we have two dozen men employed in the harbour, besides the harbour masters. Eight miles below Glasgow we have a large number of men connected with our works; of course there are many men connected with the harbour, such as porters, and others, but they are not our men, they belong to other people.

2458. Is there any other point to which you wish to refer?—I was going to refer to the fact that the system with regard to assessing harbours is not uniform; I find, for instance, that at Greenock, the assessor very fairly, as I think, allows both for the repairs and for the dredging of the harbour. Then again at Leith the valuation is made on the basis of revenue; I should mention that my view with regard to harbours, and other similar works, is, that when the revenue is assumed as the basis of valuation, they should be dealt with more liberally than other property, because I think that it is an extreme mode of ascertaining the value, to take the whole revenue of any concern; and therefore my view is, that all the expenses which are necessarily connected with the management of it should be allowed. With regard to Leith Harbour, the valuation there is also made on the basis of revenue, and there is a deduction of working expenses, but there is no allowance for the repairs, or for dredging; the parochial board there allows 30 per cent.; then at Greenock, as I have said, the valuator allows for the management and the cost of maintenance, including dredging.

2459*. Mr. *Miller.*] What is the per-centage at Greenock?—I have not the figures, but the parochial board allow 20 per cent. along with other property. At Dundee Harbour the assessor allows for the repairs, and uphold of the quays and wharves, but not for dredging; the parochial board there allow 20 per cent. along with other property. At Aberdeen Harbour another mode of valuation is adopted; I do not know that I can exactly explain it, but it is not founded at all upon the revenue, but upon some estimate which the assessor makes, of what the works stand at in the trust books, after deducting the sums paid for the debt. Supposing that originally the works cost 400,000 *l.*, and that the trustees have paid off 200,000 *l.* of that amount, the assessor takes the sum now in the books of the company, and he originally put on 3 per cent., as in the case of railway stations. Ultimately, in 1867, when in the case of railway companies, the rate was raised to 5 per cent., I think that he did the same thing. Now the Aberdeen Harbour gets off for about 8,000 *l.* less than we should under the same circumstances; if you took the revenue of Aberdeen Harbour, as is done in our case, it would have to pay on 6,000 *l.* or 8,000 *l.* more.

2460. *Chairman.*] Have you made any calculation of what would be the result, as affects the river trust, of putting all the harbours in the same class as gasworks and waterworks?—I have mentioned that with regard to the parochial rates, we should in the current year have to pay 800 *l.* more if this Bill passed, than under the present law.

2461. That is with an increase of the revenues?—Yes; but giving effect to the decreased rate per pound.

2462. Assuming that 35,000 *l.* to be the rate of your valuation, will you state to the Committee what difference it would make upon that sum if you were put in the same class as gasworks and waterworks?—I should say that the proportion of the 35,000 *l.* would be 500 *l.*; we should pay 500 *l.* more for poor rates if the Bill passed.

2463. That is not the question; as I understand you, whatever clause is put into the Bill with regard to railways, and gas and waterworks, you wish that harbours should be put into the same position?—Yes.

2464. Have you made any calculation as to what difference it would make, taking the present payment by the river trust for the harbour, if you were put on the same footing as gasworks and waterworks?—I cannot exactly state that, unless I know the amount of deductions which would be allowed to us under the Act. Sometimes there are disputes about repairs. I have made no calculation further than that we should be increased about 14,000 *l.* on the valuation roll; we should be assessed for poor rates upon 14,000 *l.* more than we are now.

2465. That is to say as the Bill stands?—Under the present Act we should be assessed on 14,000 *l.* less than we should be if the Bill passed.

2466. We understand that the Bill passing as it stands at present would increase your amount on the valuation roll by 14,000 *l.*?—£. 14,000. for last year, and 18,000 *l.* for the current year.

2467. Mr. *McLagan.*] And 800 *l.* is the increase which you will pay for poor rates if the Bill passes?—Yes.

2468. *Chairman.*] In the application which is to be made to gasworks and waterworks, do you expect

expect that you would be taxed upon a less amount?—No; we are not contending for less poor rates than we pay now, but we contend that we ought not to be put in a worse position; if we were put upon the same footing as gasworks and waterworks, I do not think that we should pay less than we now pay.

2469. You made arrangements with the parochial boards?—Yes.

2470. And you are content with those arrangements?—We are not content with them, but we shall have to be content with the decision of the court when we get it.

2471. What benefit would you get, supposing that an alteration was made as to gasworks and waterworks?—I think that we should just about maintain our position.

2472. Mr. *Grieve.*] You would get greater deductions if you were put upon the same footing as gas and waterworks, and, consequently, you would pay less rates?—Not to any great extent, if 36 per cent. was allowed for the maintenance.

2473. But the 36 per cent. is only looming in the distance?—If you take it as it is just now we should be benefitted.

2474. Sir *G. Montgomery.*] You, I presume, would wish to be valued by the Government assessor, so as to bring down your gross deduction to the 30 per cent., which you now get?—No, that is not our view; the assessor does not deal with the deductions for repairs and dredging, and we do not ask to be put under the Government assessor, nor is that necessary, because the court has found (and of course we are willing to abide by the decision) how much of the gross revenue is applicable to the harbour; we do not seek to disturb that. The question with us is, what are the proper deductions to be made for maintaining the wharves, and dredging, and keeping our position. If we get what is in the Bill in respect to gas and water companies we shall obtain that.

2475. Mr. *Miller.*] You, I think, complain that if this Bill passes you will be put in a worse position than you are in at present, especially in respect of the repeal of the 37th clause of the Poor Law Act?—Yes.

2476. That is one of your grievances?—It is.

2477. Another grievance is, that if this Bill passes you will not be in the same position as gas, and water, and railway companies?—Yes.

2478. And you want to be put into that position?—Yes; my reason being that the gross sum entered upon the valuation roll is ascertained on the same principle, namely, taking the whole revenue of the concern.

2479. Have you any objection to the works being valued at their cost as a manufactory?—That is not applicable; you could not do it. In the case of Aberdeen, where a large portion of the debt has been paid off, it, of course, is easy enough; but in our case, where the works, perhaps, have been renewed two or three times, the whole cost is double the cost of the original construction, and land has been put into the waterway, which is not assessed; it is a difficult thing to get at the real cost of the assessable subjects.

2480. The river, as I understand, is not assessed?—It is not.

2481. The quays and wharves are assessed?—Yes.

2482. Are not they something like a railway station?—No, the cases are not analogous, because a railway station, apart altogether from the railway, will certainly let, although, perhaps, not for the sum put upon it; but it will let at a rent, whereas our quays would not let for anything apart from the water-way, and therefore the cases, I think, will not compare.

2483. Supposing the river to come up to the harbour as it now does, would not the wharves and the sheds, and all those things, be rateable?—The sheds would be rateable.

2484. And the wharves?—They might be let as ground for some purpose, but our wharves are public streets, and are used by the public night and day.

2485. Do you charge anything for the shipping coming alongside the wharves?—No; there are dues on the vessel and dues on the goods, but it is not stated whether they are chargeable in the harbour or in the river.

2486. That is according to your present system?—Yes; that is according to the Act of Parliament, and we do not charge anything for sheds.

2487. It is included in one rate?—It is included in one sum altogether.

2488. Then you do not think that you could arrive at the rateable value of the harbour by taking the cost of the works?—I think not. A quay is, perhaps, put down 20 or 30 feet below the level of high water, or sometimes below the level of low water; that building is very costly, and you could not put 5 per cent. upon it as a letable subject.

2489. Why not; is it not a part of the cost of the works, in the same way as a tunnel or a viaduct is a part of the cost of a railway?—You have a traffic going on there; but apart from the river you have nothing on the quays.

2490. I take the river to be pretty much in the position of a railway approaching a station?—I do not think that the cases are at all parallel.

2491. You have a case before the Court of Session?—Yes.

2492. Has the accountant reported on that case?—Yes; but his report was objected to by both parties, and was sent back to him again; he reported a second time, and his report was still objected to, and he asked for additional instructions from the Lord Ordinary, one of the points being as to the dredging; and the Lord Ordinary instructed him upon that point, but we have not his report yet. The accountant takes the curious mode of ascertaining the value of the life of the quay, and adopts a mode of annuity in order to find out how much money would amount to a certain sum in a given number of years; and in place of giving us the money which we expend, he would give us his annuity value to meet the sum coming due in 20 or 30 years. We, of course, objected to that scientific mode of going about it, and urged that the actual cost from year to year should be the rule; but even taking his plan of doing it, and accumulating at 4 per cent., we should have the 36 per cent.

2493. Do your repairs just now extend simply to keeping the works in the state in which they are, or do the repairs include the reproduction of works, such as, for instance, substituting stone for timber?—Sometimes both are included; but we do not keep a suspense account, as railway companies do; and what we do not charge to revenue we must charge to extraordinary expense.

2494. Does your cost of repairs include the reproduction of certain works?—No.

2495. Then if you take down a timber work, and

Mr. *G. Reith.*

17 June 1870.

and put up a stone one, you keep a separate account?—That would be accounted as an extraordinary expenditure.

2496. It would not be in the 30 per cent.?—It would not.

2497. I suppose that the dredging has been principally applicable to the river?—There is more dredging to be done where the vessels are moored between the quays, and the middle of the river, than in the very middle of the river; there is generally a sort of current in the middle, but at the sides there is very little, and it silts up there very rapidly.

2498. There is no assessment for the river?—No.

2499. And notwithstanding that, you think that you ought to have a certain sum for dredging the river?—The river was originally a narrow stream in comparison with what it is now; we have widened and deepened it, and dredged it.

2500. You have, in short, created a property out of the river?—We have rather thrown property into the river.

2501. And that property is not assessable?—The river is not assessable.

2502. The property of the river, strictly speaking, is not assessable?—It is not.

2503. And yet, as I understand, you would like to have an allowance for dredging and keeping that property as you make it?—Yes, so far as is necessary to maintain our quays and wharves, which are an assessable property; and without the dredging it would not be of any use.

2504. Would the river be of any use without it?—No; if you could not get the ships up to the harbour. I hold that Glasgow gets more than it is entitled to.

2505. I want to ascertain what in your opinion is the proper thing for the assessment of the harbour; you claim as a deduction from the assessment of the harbour a certain portion of the dredging of it?—Yes.

2506. And yet that dredging is not in the harbour, but it is in the river, upon which you are not assessed?—You cannot call it the riverr, because the harbour of Glasgow is specially mentioned in the Statute as being within certain limits, viz., from Hutchesontown Bridge to the River Kelvin. Now, although the water way is not assessable the works of the harbour are assessable, the assessment being put upon the quays and wharves.

2507. What amount of your whole revenue upon the upper stage belongs to the river proper?—One-third of the two-thirds is allowed by the court.

2508. And two-thirds for the harbour?—Yes.

2509. Could not that one-third for the river sustain the cost of the dredging?—No; the harbour is a very different thing from what the river was.

2510. I understand that you have created a certain property out of the river from which you derive certain rates?—I should be glad to have two-thirds of the cost of dredging for the harbour, and to let the other third go to the river.

2511. I am only asking you your reason for it?—That is the reason, namely, that it is necessary. The principle of the present law is to ascertain what a subject will bring from year to year in its ordinary state; now the harbour must be maintained in its ordinary state before it will bring anything. A certain amount of dredging is necessary to maintain the water in its ordinary state; the Lord Ordinary has fixed it at one-fourth part, and we shall have to take what he allows.

2512. As I understand you, if this Bill passes, you claim to be put in the same position as gas and water companies?—Yes, with regard to deductions.

2513. That is as to deductions, and a certain portion of the clear revenue to be assessed?—Yes.

2514. Can you explain upon what principle that should be made out?—Because the gross revenue is ascertained upon the same principle, taking the whole revenue of the concern, and manipulating it and making certain deductions in a mode which is not adopted in other matters. The river is set aside, and we are now discussing the harbour, and the value of it is ascertained by taking the gross revenue of the harbour in the same way as with gas works and water works; and I say that if they are entitled to a deduction of their expenses, we are entitled in the same way to a deduction of our harbour expenses.

2515. Take 100*l.*; of that, 36*l.* is applicable to outlay; that would leave 64*l.*?—Yes.

2516. Upon what principle would you reduce that sum to one-fourth as an assessable subject?—You are misapprehending me; I am not contending for one-fourth part; it is not applicable in our case, but I speak with regard to the deduction of the expenses.

2517. Then you do not want to be placed upon the same footing as gas companies and water companies?—No, excepting where the circumstances are similar.

2518. In what place would the owners of harbours ask to be put in this Bill?—We should simply ask for a clause providing that in assessing public harbours and docks, where the valuation was based on the revenue, the valuator should be instructed to deduct the cost of maintenance, together with such proportion of the dredging as was necessary to maintain the quays in an available state for shipping.

2519. As I understand, that amount in your mind would be 36 per cent.?—Yes; it might vary in different years.

2520. If this Bill passed, you would give credit out of the 36 per cent. for the allowance made upon other property?—You, to some extent, increase the valuation roll by not giving any deduction. I have shown that the decreased rate would be about 2·7 pence per pound.

2521. You assume 15 per cent.?—Yes.

2522. Then if this Bill were passed, you would be satisfied that the harbours of the Clyde trustees should be included?—I think that it should include all public harbours where the valuation is fixed upon the revenue.

2523. The Bill passing, and the 37th clause of the Poor Law Act being repealed, your allowance, you think, should be 15 per cent.?—No; I want our allowance to be what is the actual cost of maintaining the quays, together with the actual cost of the dredging.

2524. Then you place the property of the Clyde trustees in a more favourable position than other property?—No, I claim larger deduction on the ground that our valuation is based on the gross revenue. I do not know upon what principle other properties are taken.

2525. Other properties are taken upon a certain

tain sum, and an allowance is made for repairs and taxes; in some cases 20 per cent., and in other cases less?—Yes.

2526. The 37th clause of the Poor Law Act being repealed, of course no credit is given to them to that extent?—Just so.

2527. And you claim for taxes and repairs, and so on, 36 per cent.?—Yes.

2528. Would it be fair to allow you 36 per cent., and to allow other properties nothing?—I think that it would be fair to allow us the expense of maintaining our property. Our case is a very special one, and I think that it should be specially dealt with; and whether or not the percentage may be 15 in one year, and 20 in another, and 30 in another, I do not contend for that, but I wish to get what is necessary to maintain the property in an available state.

2529. That is to say, that you want an amount for maintenance which other proprietors will be deprived of, if this Bill passes?—We wish to be let alone, and not to be put in a worse position than now.

2530. Mr. *Orr-Ewing.*] The harbour of the Clyde is under the charge of a body of gentlemen called the Clyde trustees?—Yes.

2531. You are not a trading corporation?—No.

2532. You do not carry on your business with the view of making a profit?—Not at all.

2533. All the money which you collect as Clyde trustees goes to the paying of the interest upon the capital for the making of the harbour, and the extension of it?—Yes; and all the surplus, whatever it is, is applied in new works.

2534. But the assessor assumes you to be a trading corporation, and puts a certain value upon your property, on the principle that it would let for that amount?—Just so.

2535. Do you consider that the harbour of Glasgow is a letable subject at all?—I do not think that it is.

2536. You cannot see how you can make any profit at the present rates, after paying interest and maintaining the works?—No; and besides, no tenant would be given a lease of the property unless he should take the whole plant together, and manage it in the way now done by the trustees.

2537. You are, therefore, much more hardly dealt with in your present valuation than any of the public companies who are receiving certain exemptions under this Bill?—We certainly should be so.

2538. This Bill, if passed, gives the whole of the maintenance of way and working expenses of railway, and gas and water companies?—Yes.

2539. But besides that, the 6th clause proposes to give them a further advantage, namely, one-fourth of the amount at which they are upon the assessor's roll?—Yes.

2540. Would you be satisfied with the Bill if the 6th clause was struck out, and if you were put under the operation of the 2nd clause?—Yes, I think that it would perhaps require a new clause to meet our case.

Mr. *G. Reith.*

17 June 1870.

2541. But if the expenses and the maintenance of way were deducted, you would be quite willing that the 37th section of the present Act should be repealed?—I should have no objection to it.

2542. But you would have a great objection to be left out of the Bill under any circumstances?—Yes, if the section of the Act referred to is repealed.

2543. You have, however, very great objections to the 6th clause?—We have.

2544. Mr. *Miller.*] I do not think that you seriously mean that the Clyde navigation could not be let?—I do not think that it could, on conditions that would meet the public requirements.

2545. Are you aware that an offer has been made for it?—Yes, that was many years ago, when the revenue, I think, was 5,000*l.*

2546. Mr. *Orr-Ewing.*] The water between the north and the south sides of the river is, properly speaking, the harbour?—Yes.

2547. In ordinary cases, such as Greenock, and Aberdeen, and Dundee, the water is generally inclosed by a wall which is considered the harbour?—Yes.

2548. And therefore in Glasgow it is to be regarded the same as in other cases?—Yes; and we have a dock or tidal basin, which is a case in point.

2549. It is only from the peculiar nature of the River Clyde that you have not your docks constructed in the same way as at Aberdeen and Dundee, and those other places?—Just so.

2550. Mr. *Miller.*] At Aberdeen the water is open, there is no dock; the harbour, which is equivalent to your harbour, is open?—A large portion of it is formed into a dock.

2551. At Dundee is not it open?—No; I I think that the Dundee docks all have gates.

2552. The railway goes alongside of it?—That is on the town side of it.

2553. The docks at Dundee on the town side are not inclosed?—They are not inclosed from the street.

2554. Mr. *Orr-Ewing.*] I meant inclosed from the sea?—Quite so.

2555. *Chairman.*] You have a dock in Glasgow?—We have a tidal basin, which is a part of the harbour.

2556. Is that tidal basin silted up?—Yes.

2557. And you are obliged to dredge it?—Yes.

2558. And if you did not dredge it, would it cease to be of use?—Yes, in a short time.

2559. Therefore should the expense of that be deducted?—Yes, in regard to that dock, the whole expense, I think, should be deducted. In a dock the whole expense of dredging should, in my opinion, be deducted.

Mr. WALTER WILSON, called in; and Examined.

2560. *Chairman.*] YOU are President of the South of Scotland Chamber of Commerce?—Yes.

2561. You are also a member of the parochial board of Hawick?—Yes.

2562. You have heard a good deal of the evidence which has been given before the Committee, and as I understand you have some views of your own to give upon the subject of valuation, perhaps the simplest way will be, if you will state to the Committee what your views are?—The subject of valuation has been one which has for a considerable time occupied the attention of various bodies in the South of Scotland;

Mr. *W. Wilson.*

Mr. *W. Wilson.*
17 June 1870.

land; amongst the rest, the South of Scotland Chamber of Commerce, and also the parochial boards. They have all along felt that, according to the present Act of 1845, the deductions, as provided in clause 37 of that Act, should be continued, as they are fair deductions for the maintenance of the properties, lands, houses, and mills. When that Act of Parliament was passed in 1845, in the parishes with which I am connected, namely, the parishes of Hawick and Wilton, in both of which the Duke of Buccleuch is a very large proprietor, the heritors met for the purpose of adjusting what they conceived to be, under the 37th clause of that Act of Parliament, the right and proper deductions, and which were necessary to maintain the various properties in their condition. With that view, it was considered, and has been maintained ever since with the greatest unanimity in these parishes, and in all the others, that 12½ per cent. was a fair deduction from the gross rental of land; that 25 per cent. was a fair deduction for maintenance of houses, dwelling-houses, shops, &c., and that in other cases 27 ½ or 30 per cent. was a fair deduction; 27 ½ per cent. was adopted by the parish of Hawick, and 30 per cent. by the parish of Wilton, which is now just across the river; the two places now constituting one burgh. By the Bill now before the Committee we saw that it was intended, if it was passed, that the 37th clause of the Poor Law Act should be abolished, and that consequently the expenditure in keeping these properties in repair and in fair order would be lost, and that the assessment would afterwards be made upon the gross and not upon the net rental. I believe that I express the opinions of nine-tenths of the inhabitants of the south of Scotland when I say that it is distinctly their opinion (which has often been authoritatively stated) that the assessment ought to be upon net and not upon gross rental; and that it would be unfair to the owners of property which required 30 per cent. to maintain it, to say that they should pay upon the gross rental. I quite agree in these opinions; I have long held them, and I believe them to be perfectly right and true, and honest between man and man; and what we want is not any special legislation, but a fair valuation of all lands and heritages of every description with deductions sufficient to maintain them, and then that the taxes should be paid upon that valuation. We have no specialties in the case; all that we want is a fair deduction of what will maintain our various kinds of property. Now the valuation of property in Hawick has very much changed in the last 40 or 50 years. The valuation of the parish of Hawick is now something like 32,000 *l.* When the Act of 1845 was passed, the figure was a very different one. The town itself has now a valuation of 25,000, and the valuation at that time was about 7,000. The landed properties under the old Valuation Act were about 11,000 *l.* in the parish, taking Scot's money, and the net rental valuation, I believe, is now somewhere between 7,000 *l.* and 8,000 *l.* sterling. We consider it right that a fair and full statement should be made, and that the full deductions should be made in order to maintain the properties; I have ascertained the cost of repairing mills by taking a very accurate statement of my own mills, and I have also statements of others for corroboration if necessary; and I believe that when we claim 30 per cent., we claim less than what the cost is. We are satisfied with 30 per cent., and we do not wish at all to alter the position, but we wish all other properties to pay in the same ratio. We do not want to have an advantage ourselves, and we do not wish other kinds of properties to have an advantage either. The evidence which was given by Mr. Dougall as regards railways appeared to me to be very extraordinary, when he said that he thought that the valuation ought to be taken upon the rate paid by ordinary shareholders, forgetting altogether that there was a capital on preference stock; I do not want to go, and I know of no desire to go, particularly into Mr. Walker's evidence, as regards the North British Railway Company; I do not approve of the deduction which is now claimed of one-fourth. The railways at present have a very considerable deduction; I do not find fault with it as it now exists; but in the parish of Hawick they only pay about one-sixtieth part of the poor rates of the parish; their valuation is not a very large proportion. Then there is another point which I wish to bring before the Committee, and that is what has always appeared to a great number of people in the south of Scotland to be a very great inequality as regards the valuation of houses. For instance, in towns there are large banks, and there are large country houses, valued at very small sums, and it makes the poor pay assessments instead of the wealthier classes of the community, which I conceive to be wrong. I know a property in the town where a bank has been lately erected. The whole valuation of the old buildings upon that property was 160 *l.* a year upon which poor rates were paid, and the bank is now assessed only upon 120 *l.* The same thing applies to a large quantity of country houses. I have taken out a few of the country houses from the valuation roll, and it appears to me that as regards the valuation of them it would be about 1, 2, or 3 per cent. of the cost; and my apprehension of what is fair and right, and just, is that property should be taken at its cost as nearly as can be arrived at.

2563. Mr. *Miller.*] You mean heritable property?—Yes; I do not mean moveable property. We know that land is bought at 33 years' purchase, and, of course, the rents comparatively yield a small per-centage, and the rates are paid upon it. House property, which, perhaps, has cost 10,000 *l.*, is put in the valuation roll at 100 *l.*, or 150 *l.*, or 200 *l.* a year, and that seems to me to be very monstrous and unjust to the smaller occupiers of property. This, of course, applies principally to the occupiers of property. Then, as regards the 36th clause of the Poor Law Act, which has been repeatedly referred to before the Committee, if the plan of the Board of Supervision had been carried out, I think that it would have inflicted a very great amount of injustice upon the occupiers of houses. In the parish of Hawick, when the per-centage is taken off, the value is reduced to 24,875 *l.*, of which the land portion is 6,125 *l.*, or thereabouts. The owners of lands and houses, in the first place, pay one-half of the poor rates, which, in round numbers, is one shilling in the pound, for the proprietors. Then, according to the desire of the Board of Supervision, they say that tenants of land should only pay one-third, in the same manner as they pay the income tax to the Government. If they do so, they reduce their poor rates to 4 *d.* in the pound, and then the tenants of houses must make up the deficiency,

ciency, because each part must pay one-half, which I consider to be a very bad system. The owners of land would pay 1 *s.*, the tenants of land would pay 4 *d.*, and the tenants of houses would pay 1 *s.* 2 *d.* and six-tenths. Now that appears to me to be taxing the poor occupiers of houses at a greater rate than they ought to pay. The Valuation Bill proceeded upon the idea of uniformity of value, and we are very anxious that that uniformity of valuation should take place upon all kinds of property. We are anxious, in order to obtain that result in some degree, that a Government assessor should be appointed, with the right of appeal. Without that provision, matters of a gross nature might be carried out, which I think ought not to be continued. As president of the Chamber of Commerce of the south of Scotland, I have also had an interview with the committee of the Edinburgh Chamber of Commerce, and that committee were quite of opinion with our chamber that the assessment ought to be upon net, and not upon gross, value. I also entertain an idea that we should effect a great improvement in the system of assessing for the poor, if a larger extension of the area of chargeability were adopted.

2564. *Chairman.*] That question is not at all before this Committee?—I have expressed my sentiments and the sentiments of those whom I represent, namely, that what we are anxious to obtain is a continuation of the assessment upon net, and not upon gross, rental, and that clause 37 of the Poor Law Act should not be abolished. As regards the railway companies, I do not feel much inclined to enter into the arena with them. At the same time I must say that as they ask for one-fourth of the assessment of value, which is obtained, in the first place, by deducting the maintenance of way, it seems to me to be a very large deduction from the property, and I think that it would infringe upon the rights of other properties, and would make other properties pay more, whereas all property should bear its fair and equal proportion. Those are my views upon the subject.

2565. Mr. *Miller.*] I know that at one time you were a large railway shareholder; are you so now?—I am an ordinary railway shareholder.

2566. Then you do not approve, I suppose, of ordinary shareholders paying all the taxes?—I should approve of all shareholders paying their fair amount of taxes. I do not want an ordinary shareholder, or any other shareholder, to be favoured at the expense of the general community.

2567. Still, being a shareholder, as you are, you do not approve, as I understand you, of the reduction which the railway companies are claiming under this Bill, namely, taking one-fourth of the clear revenue?—I do not; it is more than I think is proper.

2568. Do you see any principle in such a charge?—I see none whatever.

2569. You mentioned that mansion houses, for instance, and banks, were not charged according to their value?—Not according to their cost. I objected to the clause in the Valuation Act, which provides that houses in the occupation of the owners, wherever situated, shall be valued at what they may be supposed to bring, one year with another. I conceive that to be a very dangerous system to adopt, and I think that the country has a right to demand that all these buildings shall pay upon a per-centage on the cost.

2570. And that the land shall at the same time pay upon its net rental?—Yes, with a deduction of its necessary repairs, which we put down at 12½ per cent.

2571. That is to say, that you would have the land to pay pretty much upon what is called means and substance?—No, it is not upon means and substance.

2572. If a landowner lives upon his estate, say, of 1,000 *l.* a year, is not that his means and substance?—It may not be his means and substance.

2573. But suppose that it is?—If he had no other means but the rent of his land it would be his income.

2574. That is his means and substance?—It is so in other words, except the profits arising from its occupation; but if I can understand Mr. Walker at all, his views are, that the railway company should pay upon means and substance, or upon the value of the land upon which the railway has been built. The principle of means and substance was long ago abolished almost everywhere. I considered that it was inapplicable and very difficult to work, and it has been generally abolished.

2575. And you thought that it was fair to abolish it?—Yes; I thought that it was a judicious thing.

2576. Did you think that it was fair?—Perfectly fair.

2577. Is it quite fair for a landowner to pay upon his whole means, and for a manufacturer to pay simply upon his buildings?—The whole means of a landowner may not be his means from that estate; if he has other heritages he ought to be charged for them.

2578. Then you think it fair that a landowner, having nothing else but his land to live upon, should be rated upon his means and substance, and that a manufacturer, who perhaps get a much larger income, should not?—If the income of the landowner is entirely derived from land, you may call it means and substance, but I call it the rental, under deduction of repairs, of his heritable property.

2579. Supposing a landowner to have nothing but his land to live upon, and which land is his means and substance, and that he is charged upon the full amount of his rental, do you think that that is fair as contrasted with the case of a manufacturer?—I did not mean to say that the principle of means and substance should be adopted, but I think that all heritages should be fairly valued, and rated accordingly, and assessed accordingly; heritage only rated, not profits from occupation.

2580. Sir *E. Colebrooke.*] You wish to maintain the systems of deductions for the poor law?—I do.

2581. Do you wish to make it general?—Where it is not extended at present, if a fair maintenance of any propertr is required, I think that it is right that it should be extended.

2582. Do you think that the valuation should be made upon the principle of the wear and tear of the subject?—I think that that is already given.

2583. Is it given for county rates?—No.

2584. Are you aware of any other instance in which the deductions are given, except in the case of the poor law?—No; but it is given in another way upon the income tax.

Mr. *W. Wilson.*

17 June 1870.

2585. The income tax is upon the gross rental? —Yes; but you have your *quid pro quo*, because if my property requires 300 *l.* to repair it, the money goes out of one pocket, and comes off the income in the other pocket.

2586. I am speaking of the Valuation Act of 1854; is it your desire that the same deductions as are now made in the case of the poor law should be applied generally, and should form a part of that valuation?—Yes; I see no objection to it upon all lands and heritages.

2587. Sir *G. Montgomery.*] You wish to have the net value in the valuation of all property? —Yes, the net value, and not the gross value.

2588. Sir *E. Colebrooke.*] You see no difficulty in classifying all properties with regard to that? —I see no difficulty in it; I have heard gentlemen here say that there is a great difficulty in working the deductions; but with regard to the parish with which I am connected, I see no difficulty whatever; I have put the question particularly to the inspector of the poor at Hawick, and he has said that he has had no difficulty.

2589. Has there been any litigation with regard to the deductions? — None whatever; there has been no litigation in the parish that I have been acquainted with, except upon what is a very objectionable thing, namely, the question of settlement.

2590. Have you any classification of subjects in the parish with which you are connected?— No; we objected to the proposal of the Board of Supervision because we thought that it was unjust, and therefore we did not adopt it; but we go upon a deduction which we think fair and reasonable in the case of heritable property.

2591. Mr. *Matheson.*] How do you ascertain the value of mansion houses?—It is sometimes very easy to ascertain it.

2592. How do you manage it in your parish? —I have not ascertained the positive cost of any mansion house, but I know from the size, and from my experience as a person who is constantly building property, that mansion houses must cost far more than would be a fair and reasonable percentage on the money expended upon them.

2593. Mr. *J. Hamilton.*] Would you apply the principle of rating property at its cost to anything else?—To all lands and heritages.

2594. You would take what the property was bought for?—Yes.

2595. For instance, if an estate had been bought for a certain sum, and had been kept in the hands of the proprietor, and had never been let, you would rate it upon the original cost?— That would be a fair thing, unless there was something exceptional in the property.

2596. That would be quite regardless of any improvement in the value of the land?—No; I beg your pardon.

2597. Then you would not make the charge upon the interest on the original cost?—It would depend entirely upon the cost of the property; we know what property yields, and the general average of property yields 3 per cent.

2598. Then you would take that 3 per cent. upon the original cost?—That is the basis.

2599. That would be irrespectively of the present value of the property?—If the property was greatly improved by the improvement of drainage, and so forth, there would be a different rent, although drainage is not now included as a deduction; I have no objection to give more than the 12½ per cent. which is now given.

Wednesday, 22nd June 1870.

MEMBERS PRESENT:

The Lord Advocate.
Colonel Barttelot.
Marquis of Bowmont.
Sir Hervey Bruce.
Sir Edward Colebrooke.
Mr. Dalglish.
Mr. Charles Dalrymple.
Mr. Crum-Ewing.
Mr. Orr-Ewing.
Mr. Finnie.
Lord Garlies.
Mr. Grieve.
Mr. John Hamilton.
Mr. Mackintosh.
Mr. McLagan.
Mr. Matheson.
Mr. Miller.
Sir Graham Montgomery.

The RIGHT HONOURABLE The LORD ADVOCATE, IN THE CHAIR.

Mr. GEORGE DODS, further Examined.

Mr. *G. Dods.* 22 June 1870.

2600. *Chairman.*] YOU have some papers to deliver in?—Yes; I give in three statements which were ordered by the Committee on the day when I was under examination. (*The Witness delivered in the same,* vide *Appendix.*)

Mr. DANBY PALMER FRY, called in; and Examined.

Mr. *D. P. Fry.*

2601. *Chairman.*] YOU are a Barrister-at-Law?—I am.

2602. And you are possessed of the subject upon which we desire information, namely, the law and practice in England in the matter of assessing railways for local rates; will you be kind enough to give us such information as you can upon that subject?—I have been connected with the legal department of the Poor Law Board for the last 25 years, and have had a good deal of experience with regard to local rates.

2603. Sir *E. Colebrooke.*] Are you legal adviser to the Poor Law Board?—I am one of the legal advisers to the Poor Law Board; Mr. Lumley is the principal legal adviser; it is, of course, only as to the law that I can give any evidence at all, and not as to the practice which prevails under the law. The general proposition as to the law of the assessment of railways in England, is that they are to be assessed upon the same principles as any other property which is the subject of assessment; there is no difference with regard to railways, as respects the principle, from any other kind of property; six classes of property are mentioned by name in the Statute of Elizabeth, namely lands, houses, tithes propriate, impropriations of tithes, coal mines, and saleable underwoods; railways come under the first class, namely, lands; they are rated on the same principle as all other land; that is the principle laid down in the Parochial Assessment Act of 1836; that is, on an estimate of the yearly value to let, for the purpose for which the property is used, the tenant undertaking to pay the usual tenants' rates and taxes; this forms the gross estimated rental, and from that gross estimated rental there are three deductions to be made under the Act; first, for repairs: secondly, for insurance; and thirdly, for renewal; that is, in the terms of the Act, the expenses necessary to maintain the hereditament in a state to command the same rent; that, I may say, is the general principle of assessment applicable to all property which is rateable in England; first you arrive at the gross estimated rental, which is the letting value of the property, the tenant undertaking to pay the rates and taxes; and then from that gross estimated rental those three deductions are made, for repairs, insurance, and renewals, in order to arrive at the rateable value.

2604. Mr. *J. Hamilton.*] Is that for all rates, or only for poor rates?—I am speaking now of poor rates.

2605. And not of county rates?—The county rates depend upon the poor rates, but my statement applies to poor rates alone. There are a great number of local rates in England, and they depend in some respects upon different principles; many of them are on the same principles as the poor rates, and are assessed in the same manner, and others differ very materially in the law, and still more in the practice.

2606. Is the police rate assessed in the same way as the poor rate?—It is different in the counties, from what it is in the boroughs.

2607. *Chairman.*] Will you proceed with your statement?—I may state that a great number of cases have come before the Court of Queen's Bench, in which various points have been raised, and have been decided; and it would be almost a treatise to enter into a full account of all those points which have been decided; but I may state that the general result, as it appears to me, is this: that as the land belonging to railway companies

Mr. *D. P. Fry.*

22 June 1870.

companies is always owned by the companies, and not rented, there is no actual rent on which to found an estimate, and it is therefore necessary in estimating the yearly rent to exclude the profits of the concern regarded as a commercial speculation; when this has been done, and when the gross estimated rental has been arrived at, the same deductions are to be made as in the case of all other properties, namely, the three which I have mentioned, repairs, insurance, and renewal. In dealing with the concern as a commercial speculation, the receipts on the one side, and the expenses on the other, are to be taken into account; in ascertaining whether those expenses are proper to be allowed for, or deducted from the receipts, in dealing with the concern as a commercial speculation, several points have been decided by the Court, and I may perhaps most conveniently state the results by reading from Mr. Lumley's book on the subject, the summary which he has given of those deductions: He says, "It has been held that from the railway company's receipts the following deductions are proper; namely, a deduction of interest on the capital employed in engines, carriages, &c., by the company as carriers; and on the same capital for tenants' profits, and profits of trade; of a percentage for the depreciation of such stock beyond usual repairs and expenses; of a sum for the annual cost of conducting this business; of the separate value of land rated in other parishes" (that refers to stations, and things of that sort), "and of a sum for the cost of the ultimate fundamental renewal and reproduction of rails, chairs, sleepers, &c." I think that that is a tolerably complete summary of the several heads of deduction which have been sanctioned by the Court. Mr. Lumley goes on to state—"The allowance for the average annual depreciation of the permanent way of a railway is to be made, though the costs of the renewal be not incurred in the year, nor any funds set aside annually for the renovation.' The Court decided that point in the London and Brighton Railway case,—that although there was no actual renewal, and no fund was set aside for it, still an allowance was to be made in the assessment. I do not know whether I need mention some subjects which were claimed as deductions, and which were not allowed by the Court; it is perhaps hardly necessary to do so.

2608. We may safely assume that all deductions have been disallowed, except those which you have stated as allowed?—Quite so. There were particular deductions which were claimed, and which were discussed and disposed of.

2609–10. The estimated yearly value is not with reference to the whole of the line as one concern, but with reference to the portion within each assessable area, namely, each parish or union?—Precisely so. That question, of course, was very much discussed in the case as between what is called the parochial principle and the mileage principle; and the Court decided in favour of the parochial principle on the express ground of the terms of the Statute of Elizabeth, and the Parochial Assessment Act, which required that the property in each parish should be rated according to its value in that parish.

2611. Has it not been found a hard problem to solve how much a mile of railway, or any other different portion of railway in a particular parish is worth yearly without any reference to the rest of the line?—Speaking personally, I should think that it is impossible.

2612. But still that is the law?—That is the law, and not only the overseers and valuers, but the Court themselves have had very great difficulty in applying their own principle.

2613. The law is settled to that effect, but in your judgment it is incapable of application except in the rudest manner?—Precisely so: and I should add that practically the mileage principle is recognised by the Court in a limited way over particular areas, or districts of local traffic; for instance, a section of the line is to be taken as a whole, and then the profits on the net value have to be divided on the mileage principle within that section. There can be no other possible way of doing it. If the local traffic extends over 20 miles including six parishes, those parishes can only share according to the extent of the area in each.

2614. How are the stations valued?—They are valued separately from the rest of the line.

2615. Just like any other buildings in the same locality?—Yes; but the Court have decided upon a question which came before them, that the sidings and turn-tables, and all which properly belongs to the line, are not to be included in the stations, and that the station is the station-house proper.

2616. Exclusive of the congeries of lines which one sees at a station?—Yes, exclusive of all sidings, which, although off the main line, are a part of the working of the line.

2617. There has never been any rule or practice of arriving at the annual value by taking a percentage on the assumed or proved cost?—Not sanctioned by the Court of Queen's Bench; whether it is ever done so in practice, I am not able to state.

2618. But the rule sanctioned by the Court of Queen's Bench is at variance with that?—Entirely so.

2619. So that the officer is required, as he best may, to find out what a portion of any line situated, say within a given parish, is worth to let for yearly; and having found that, then the customary deductions, as you have stated them, are allowed, and the residue is the sum upon which the rates are levied?—The residue is the gross estimated rental, because, in the English system as established since the Parochial Assessment Act, there are two resting places in the calculation; the first is the gross estimated value, and the second is the rateable value; and it is very important to bear that in mind, because, in the restoration of the permanent way, it makes a very material difference whether the cost of the restoration is deducted as a part of the working expenses of the line, before arriving at the gross estimated rental, or whether you deduct it afterwards, as a part of the expense of maintaining the hereditament in the same state.

2620. Will you illustrate that?—The gross estimated rental is the rent which the tenant is supposed to pay for the property in question.

2621. He taking upon himself the burthen of repairing the property?—No, but taking upon himself the burthen of the rates and taxes, and the landlord undertaking the repairs and insurance, and renewals; that is the ultimate result of the opinions which have been taken. I should say that it has never been decided by the courts that

hat that is the true meaning of "gross estimated ental;" but it has been a matter of great disute, and ultimately the Poor Law Board took he opinion of the law officers of the Crown upon he subject, and their opinion has guided the interpretation ever since. Therefore if you recogise a railway as being analogous to a shop (and ot a dwelling-house), as a place in which a particular business is carried on, the gross estimated ental of the railway would be similar to the ross estimated rental of the shop, that is to say, he rent which the tenant would pay for the use f the place in order to carry on his business, he undertaking to pay the rates and taxes.

2622. How do you reach the rateable value? —By deducting, first, the ordinary or current repairs; secondly, the cost of insurance; and thirdly, the cost of the permanent renewal or restoration of the property.

2623. You first ascertain, as you best may, the gross yearly value?—Yes.

2624. And then you deduct from that the various items of repairs, insurance, and renewals, and what remains is the rateable value?—Quite so.

2625. You said that it made a material difference whether those deductions of repairs, insurance, and renewals were made at one stage or at another?—It, of course, makes no difference whatever in the ultimate result.

2626. It makes no difference in any way, either in the ultimate result or not?—It may do so with reference to the mode in which you regard the gross estimated rental, and what use is made of it.

2627. That is to say, that the gross estimated rental would be less by the amount of these deductions when you made them, before arriving at the sum which you call "gross estimated rental"?—Yes.

2628. But that, of course would be merely nominal?—Yes.

2629. Having obviously given great attention to this subject, cannot you inform the Committee generally as to the results, applying the law, and the rules as you have very clearly stated them to us, as to what is the rate per acre of the gross estimated land in the possession of railway companies, excluding stations, as compared with similar land in the possession of other proprietors?—That is a question of valuation on which I have no official or professional knowledge upon which I can give any information to the Committee.

2630. You have no information in such a way that it would be satisfactory to communicate it to the Committee?—Not at all; although of course I may have a good deal of general information.

2631. How much per mile does it come to on the average of parishes?—We have no information in the office upon that subject. No one but a valuer could give you that information.

2632. Mr. *J. Hamilton.*] What use is made of this gross estimated rental when you ascertain it; is it merely a part of the machinery by which you get at the net rental, or how is it?—Practically it is simply a part of the machinery, but as a matter of principle it is very important, because the gross estimated rental is the value of the property to the occupier, whereas the rateable amount is the value to the owner.

2633. *Chairman.*] It is the rental; which, in the case of railways, corresponds with the rent which a farmer gives for his farm, or a shopkeeper for his shop?—Yes.

2634. And similar deductions are made as in the case of farms or shops?—Yes.

2635. Mr. *J. Hamilton.*] Are any rates laid on the gross estimated value?—In England the income tax is laid on the gross estimated value. I am not aware that any local rate is assessed upon the gross estimated rental, but the income tax and the house duty are assessed upon the gross value, which is the gross estimated rental, whilst the local rates are assessed upon the rateable value; and in the Metropolitan Valuation Act of last Session, which was introduced for the purpose of establishing a common basis of assessment for Imperial and local taxation throughout the metropolis, that distinction becomes very important. The gross estimated rental in the metropolis under this Act will be that on which the income tax and the house duty is assessed, and it will also be the gross estimated rental in the case of the poor rates and other rates; but from that the requisite deductions will be made for the poor rate, and the rateable value will therefore differ in that respect. In the metropolis, therefore, it is a practical question of importance.

2636. Poor rates are levied on net rental; can you mention whether the police rates are so levied?—The county police rate is levied in the same way as the county rate, and that is assessed by the justices in quarter sessions, who form a basis or standard, which may be quite different from that for the poor rate.

2637. What deductions do they allow?—They ought to allow the same deductions, but they form their own estimate of the gross value, and they also form their own estimate of the amount of the deductions; and that, of course, makes all the difference in the result.

2638. Then we may consider that all local rates, county rates, and poor rates are levied on a net rental, after deducting repairs, insurances, and renewal?—That is the general principle with regard to local rates, but there are some which differ; all local rates are not assessed according to law on the same basis.

2639. But the greater part are levied on net rental?—Yes, to a certain extent; but that statement requires a qualification, because there are many local rates which, though assessed upon the same ultimate basis, are assessed in different proportions, according to the classes of property; some classes of property contributing one-fourth or one-third, while others contribute the full amount.

2640. In all cases in which the property is assessed on the net rental, do railways get the same deductions as other property does, and no more?—In all cases in which there is no difference in the scale of contribution, the railways stand on the same footing as other property.

2641. All property gets an allowance for the repairs required to keep it in the condition in which it is let?—Yes.

2642. And railways are assessed on no different principle from other property?—Not at all.

2643. Sir *E. Colebrooke.*] But it may happen that the proportion of the deductions may be very different in particular cases as between railways and land?—It may be so, and I believe that it is so.

Mr. *D. P. Fry*

22 June 1870.

2644. Are you in a position to state, with regard to what you quoted as to the deductions which are allowed on account of tenants' profits, what proportion they bear to the net assessable rental?—As I have said before, I have no official knowledge on the subject, but in Mr. Glen's book on railway law, several estimates are given containing information to that effect, and they, I believe, differ considerably. There is one case in which 10 per cent. is allowed.

2645. Ten per cent. on the gross receipts?—In this case, for instance, what was claimed was for interest, 5 per cent. on the sum required to stock the line; for trade profits, 10 per cent. on the same; for risks and casualties, 5 per cent. on the same; and 5 per cent. for depreciation of the rolling stock.

2646. Do you know whether that is calculated roughly or whether it is upon any calculation of the amount of the capital invested?—It is upon the amount of capital required to stock the line.

2647. In the quotation which you gave, the deduction is upon the capital employed, and instead of attempting to estimate that, I understand that they take it in a rough way upon the gross rental?—Judging from the specimens given in this book I should say that they do.

2648. Can you state whether these deductions are required to be taken every year, or whether they are in the habit of taking an average?—According to law the valuation would be made wherever there is supposed to be a change in the condition of the property. The valuation lists are settled by the assessment committee, and the valuation remains the same until it is altered by them.

2649. But you have stated that in the case of a railway the renewal is a very heavy item in the expenditure, and that it varies very much from year to year; are they in the habit of taking a rough estimate on the average of the whole, or do they endeavour to arrive at it from time to time?—In the case of the London and Brighton Railway Company, the Court of Queen's Bench, I think, seemed to contemplate that a certain annual sum should be set apart for the purpose of renewal, and the Court allowed it accordingly; that is, apparently, without variation; it would be taken on an average of years, but whether that is the practice I really do not know.

2650. Can you state what allowances have been made for renewal, or for wear and tear?—No, I have no information on the subject.

2651. In the cases from which you have quoted, the allowance for tenant's profit, as I understand you, is not made on the costs of the engines, carriages, and waggons?—So far as I know, I believe that it is done in both ways; in some cases in one way, and in some cases in the other. Mr. Hedley, who is a valuer extensively employed in the valuation of railways, gives a statement in Mr. Glen's book, in which he reckons the tenant's profit upon the tenant's capital. Interest, 5 per cent. upon the tenant's capital; tenant's profit and risk, 15 per cent. upon the capital; and renewal and depreciation of rolling stock, 3 per cent. upon the capital.

2652. You quoted from the Metropolis Act the deductions required; are they specified and required to be in distinct proportions, for different properties?—Yes, except as regards railways; the railways are excepted.

2653. Will you read the different classifications; into how many heads are they divided?—There are 11 heads; for eight of them a special maximum rate of deductions is mentioned in the Schedule; for instance, in houses it is not to exceed 25 per cent., and so on. Then the last three heads 9. 10. 11. are, 9, tithes, tithe commutation rentcharge, and other payments in lieu of tithe; 10, railways, canals, docks, tolls, waterworks, and gasworks; and 11, rateable hereditaments not included in any of the foregoing classes; under these three heads the maximum rate of deductions is to be determined by the assessment committee in each case, according to the circumstances and the general principles of law,—which leaves it, of course, quite open.

2654. Are you aware of any case in England where the railways are assessed at a lower proportion compared with other hereditaments?—I am not aware of any such case.

2655. It is assumed that the deductions for wear and tear, to which a railway is entitled, are large, as compared with other subjects of assessment?—Judging from the correspondence, and the complaints which have come before the Poor Law Board, I should think that it would be the other way; that railways are generally rated in a higher proportion, but that is only judging from the correspondence.

2656. Mr. *Matheson.*] When you talk of the deductions in the case of a railway, is not the whole of the maintenance of the permanent way deducted?—Yes, the whole cost is to be deducted, according to the law.

2657. Mr. *Miller.*] Is any person officially appointed under an Act of Parliament to value the railways in England?—There is no such officer in England.

2658. Then by what officer, or officers, is the value made?—It is made in the case of unions by the overseers in the first instance, by making their valuation lists, and it is settled by the assessment committee afterwards. In a union it is settled by the assessment committee; in a parish under a board of guardians there is no assessment committee excepting in the metropolis.

2659. Then there is no uniform system of valuing railways?—Not necessarily.

2660. Do you happen to know how the different unions arrive at the value of railways. What materials have they for doing so?—They have all the same materials, namely, the accounts furnished by the railway companies.

2661. Those are the accounts furnished by the railway companies for the whole line?—Yes.

2662. Then, as I understand you, the different unions put their own value?—Quite so.

2663. How do they arrive at the value in the particular unions, they having only the materials of the value of the whole line?—If the question refers to the mode in which they ought to do so according to law, I have already stated what that mode is, upon the principles laid down by the Court of Queen's Bench. The same materials are before all the assessment committees over the whole line, and the same law ought to guide them; whether or not they arrive at different results is another question. No doubt, in some cases, they do arrive at different results.

2664. Does it occur to you that there must in that case be some guesswork?—I believe that to a great extent it is a matter of compromise with the railway companies.

2665. It

2665. It is a compromise between the different bodies assessing and the railway companies?—I believe that it is so to a great extent. Every now and then no compromise can be come to, and they go to the Court of Queen's Bench.

2666. Are the disputes between the railway companies and the bodies who assess, frequent?—There have been a great many cases before the Court of Queen's Bench.

2667. How do the decisions generally go; are they very various?—Yes.

2668. Sometimes they are in favour, and sometimes against?—Yes; I do not think that there is any general result of that sort.

2669. *Chairman.*] I quite understand you to mean, although I am not quite sure whether you said it, that the law is in a very unsatisfactory state?—I did not say so, but I think that it is so.

2670. It must be so if it presents in every case a problem which is insoluble?—Lord Campbell said so in one of the cases which came before him; and he added that nothing but further legislation would satisfactorily settle the matter.

2671. Sir *Graham Montgomery.*] Is there anything in the Metropolis Valuation Act of last Session by which the valuation can be settled?—Nothing beyond what I have just stated, namely, that it leaves the matter quite open.

2672. Mr. *Miller.*] Do you know anything of the Scotch system of valuing lands?—Nothing beyond a general knowledge of the law. I have no specific knowledge.

2673. You do not know how the valuation is made?—No. I know that there is an official valuator.

2674. Do you know how he operates?—No, I have no official knowledge.

2675. Colonel *Barttelot.*] I think that you have stated that in England there is really no proper method of valuing the railways, so far as the assessment for each parish is concerned?—I think that I did not exactly say that there was no proper method of doing so. I think that the result is that the different local authorities have to settle the matter, and they settle it differently.

2676. Is not the result of the English method of valuing railways, that each parish or each union, through which the railway goes, values in a different way?—They may do so, but I do not think that they always do so.

2677. But as a general rule in different counties, is it not so?—That is very likely, because they establish different rates of deduction.

2678. And therefore there cannot possibly be any uniform system throughout the country?—The assessment committees in the different counties have very often come to an understanding with each other as to the rates of deductions; but they are not obliged to do so by law; they act independently.

2679. That is merely an arbitrary mode of proceeding; there is nothing definitely laid down by which they can arrive at what they ought to charge, either in the interest of the ratepayers, or in the interest of the railway company?—No; the nature of the deduction is settled by law, and the amount of the deduction is settled by the assessment committee.

2680. Is it not the fact that sometimes some of the large town parishes get extremely high rates from the railways, and that some of the country parishes get exceedingly low rates?—I think that the first statement is very likely correct; I do not know that the other is so correct; I do not know what you mean by very low rates.

2681. Sometimes they get very high rates; but in many parishes where they have not fought the matter, they get very low rates?—That is possible.

2682. Then would not the system which is now in existence in Scotland, be a very much fairer system, namely, taking the railway value at a certain amount, and that that should be distributed at a mileage rate over the whole line?—So far as my private opinion is concerned, I think that that would be so, but it is not the law in England.

2683. Do you not think that it would be much more satisfactory for both sides, both for the railway companies and for the ratepayers, that some definite conclusion on that point should be arrived at?—Yes; but when I say that I think that that would be a more fair principle, I must make this explanation, namely, that it would only be with reference to those areas which are really and truly one line; because if you take, for example, the Midland Railway which extends over a large part of the country, and take the whole of the general traffic, and the local traffic and the traffic on the branches, and throw it into hotchpot, and treat it on the mileage principle over the whole extent of that line, I think that it will not be fair.

2684. How would you manage a railway of that kind?—I think that you must, to a certain extent, take the sections of the line, in so far as they are really independent undertakings; subject to that qualification, it appears to me that the whole concern is one concern, just the same as the trade carried on in a shop is one concern, and I think that each part of the concern is equally necessary to attain the result; you have a country parish, through which a bit of the line goes, there is no station in that parish, and that portion of the railway is only of value as a connecting link in the line.

2685. But presuming that such a line was rated, do you not think that it would be a fair principle, that the proper deductions should be established by law for the railways, so that anyone would be able to look at the accounts, and to see upon what sum the railway was charged?—I do not know that the amount of the deductions could be settled by law, because it must vary very considerably in different railways, according to circumstances.

2686. Do you think that the whole charge for the repair of the permanent way should be allowed?—I think that it should be allowed on the same principle as the charge for the restoration of any other property is allowed; the restoration of a house, or the restoration of any other building.

2687. Have you seen the Bill which we are now considering?—I have.

2688. Have you looked at the second clause of that Bill?—I have done so.

2689. Do you think that that would be a fair way of ascertaining the annual value of railways?—If the same principle was applied to all rateable property alike, it seems to me that it would be a fair way.

2690. What do you mean by the same principle being applied to all rateable property alike; take, for instance, a mill?—The principle, as I understand it, is that the property is to be kept in the same

Mr. *D. P. Fry.*
22 June 1870.

same state in perpetuity; that is what the law contemplates, and in order to renew it the expense is deducted; if that principle is applied to a house, or to a mill, or to a manufactory, it ought to be applied to a railway, and if conversely it is applied to a railway, it ought to be applied to a house, a mill, or a manufactory.

2691. The deduction, of course, would be according to the wear and tear taking place on that property?—Yes; and it is a question in each individual case.

2692. Do you know what, on the average, is the deduction in the case of mills?—The maximum rate allowed by the Metropolitan Valuation Act of last Session for mills and manufactories, is 33⅓ per cent. or one-third.

2693. Then you think that it would be fair to allow all reasonable deductions in the case of a railway, so that it might be in an efficient state to carry on its business?—I must still give another qualification with reference to what I stated at the commencement of my evidence; I think that it depends entirely upon whether the rate is to be laid on the value to the occupier or on the value to the owner. If the measure affected all rates equally, so that all kinds of property should be assessed according to the value to the occupier, namely, the gross value, no deduction should be made for the restoration of the permanent way in the case of railways, since no similar deduction would be made in the case of any other property. If you assess all property upon the value to the owner, you must make these deductions on all alike.

2694. But in the case of the poor rates, and of all the rates in England, it is upon the assumed value to the owner?—Yes; it is a principle which has been very much disputed and discussed.

2695. That is the principle of the law?—Yes.

2696. That is to say, with the exception of the county rates, which are upon a different basis?—No; the law is the same, but the rates are made by a different authority.

2697. And are they not raised upon a different basis?—In point of law it is the same; but it is done by different authorities.

2698. As a basis, is it not upon the same principle as the county rate?—No; it is not so in point of law.

2699. Is it not generally taken upon the gross estimated rental?—No; it ought not to be so.

2700. You are not quite sure about that, are you?—I am quite sure that it ought not to be so.

2701. But are you quite sure that it is not so?—Certainly not.

2702. I distinctly understood you to say that the magistrates arrived at a calculation of their own, and that you were not aware of the basis upon which it was made?—No; you misunderstood me. I said that the law was the same, but that the magistrates took a different gross estimated rental, and allowed a different scale of deductions, and consequently arrived at a different result from the result arrived at by the assessment committees; that is so as a matter of fact. In some counties they arrive at the same result, but in many counties they differ widely.

2703. Do you not think that all those rates in England ought to be raised upon the same foundation?—Yes; and that subject is now under consideration.

2704. That is your opinion, and I daresay that you have carefully considered the matter?—So far as the valuation goes, it ought to be so; but the different scales of contribution to which I before referred as applicable to some special rates, of course introduce a new element into the question.

2705. Have you looked at Clause 6 of this Bill?—Yes.

2706. What is your opinion with regard to that clause?—There are several rates in England to which the same principle is applied, of assessing the railways and other properties upon one-fourth of the value, or in some cases one-third, similar to this provision.

2707. What other properties are those?—They differ in different rates; they depend upon the rate; for instance, in the lighting and watching rate the different scales apply to land on the one side, and houses on the other; the distinction there is between land and houses. Of course there is an open question as to what land includes; all the land pays one-third, and the houses pay the full amount. In the public library and museum rate, the different scales are on the one side for lands used as arable, meadow, or pasture ground only, or as woodlands or market gardens, or nursery grounds; and on the other hand for all other property. The arable and other lands mentioned, contribute one-fourth, and the other properties contribute the full amount. In the general district rate the difference is this, on the one hand there is land used as arable, meadow, or pasture ground only, or as woodlands, market gardens, or nursery grounds; and land covered with water, or used only as a canal or towing-path, or a railway constructed under the powers of any Act of Parliament for public conveyance; and on the other hand, there is all other property. I think that the contribution from the railways and the other properties mentioned is one-fourth.

2708. That is a little different from Clause 6 of the present Bill, where the railways are to be assessed differently from other property "at one-fourth of the yearly rent or value at which the lands and heritages hereinafter specified are entered in the valuation roll," and so on?—I understand it to be upon the same principle as in the English rates.

2709. That is to apply to railways, canals, waterworks, and gasworks, and not to other properties?—Yes; and in England the properties contributing on different scales vary in regard to different rates.

2710. For the purposes of the poor rate, do you consider that is a fair proposal to be made, or an unfair one?—I believe that the ground upon which the distinction has been made in these rates in England, as to lands and other properties which were favoured, so to speak, by being exempted, or allowed to contribute in a lower proportion was, that they did not derive an equal benefit from the expenditure; that, for instance, in the case of the lighting and watching rate, it was supposed that the occupiers of the houses would receive far more benefit than the occupiers of the neighbouring farms, and therefore a distinction was made, and that is applied to those particular rates which I have mentioned.

2711. Do you think that Clause 6 of the present Bill is a fit and proper clause to be in it?—I do

—I do not know that I am in a position to form n opinion upon that point.

2712. You have formed no opinion upon it?—have not.

2713. Mr. *Miller.*] Are there any exceptions in England in favour of railway companies, excepting as to poor rates?—No, the contribution to he poor rates is on the same scale in the case f railways as in the case of all other properties.

2714. I think you have stated that railway ompanies ought to be allowed for restoration, he same as in the case of house property; in the ractice in England, are the proprietors of houses llowed a deduction for the restoration of the ouses?—I think so, according to the practice; have no reason to suppose to the contrary.

2715. Does the 33⅓ per cent. of which you ave spoken include a sum for restoration?—es, it includes all the three heads of deduction hich I have mentioned; they are lumped toether, and the aggregate is specified in the Act.

2716. Supposing that a Bill was brought into arliament to do away with all such allowances pon house property, and upon all other proerty, is it your opinion that railway companies hould be allowed to have their deduction for enewal?—Of course that is not a question which have been called upon to consider, because the uestion is not one of a practical nature, but all roperties seem to me to stand upon the same ooting.

2717. Have you seen Mr. Dod's valuation, as iven by him in his evidence?—I have seen it, ut I have not examined it.

2718. Have you considered it?—I have not.

2719. Then you cannot state anything about t?—No.

2720. *Chairman.*] I think you have stated listinctly that in England the assessment is laid pon what you would call the rateable value, on he assumption that that is the return which the roprietor gets; he, and not his tenant, being esponsible for keeping the subject in repair?—Quite so.

2721. With respect to those repairs which the enant undertakes, he paying the rent, of course ny deduction for repairs from the assessment would be a double deduction?—I do not quite ollow your Lordship.

2722. A house, for example, to let for 100*l.* a year, the tenant undertaking the repairs?—Yes.

2723. He, of course, considers that point in the rent which he gives, and gives so much less?—Yes.

2724. So that you have a deduction in the rent which the landlord gets?—Quite so.

2725. If you deduct that over again, it is a double deduction?—Quite so; and therefore it would not be made.

2726. In England, with respect to those repairs which the tenant undertakes, or in any case where the tenant undertakes the repairs, these deductions would not be allowed from the rent before making the assessment? — They ought not to be so; it is quite immaterial whether the landlord or the tenant does the repairs; the result, as regards the assessment, is the same.

2727. Mr. *J. Hamilton.*] In England, has the rent at which property is let anything to do with the rate?—It has been recently decided by the Court of Queen's Bench that it is not to be taken as a final criterion, but of course it is a considerable guide.

2728. *Chairman.*] And possibly you are not aware that in Scotland it is an invariable guide, unless the rent is shown to be an unfair rent?—That, I presume, supposes that all the tenancies are on fair terms.

2729. Sir *G. Montgomery.*] In England, if a proprietor lets his land below the full value, the full value is put on the valuation, and not the rent at which the property is let?—Yes; they ought to do so, and no doubt they do so.

2730. *Chairman.*] Within certain limits: the assessment committee, I suppose, would not raise 100*l.* a year to 105*l.*, or would not raise 500*l.* to 550*l.*; would they interfere unless there was a gross difference between the rent actually received, and what they thought the property was really worth?—If objections were made, and brought before them, I should think that they would decide according to the facts, whether the difference was large or small.

2731. In saying so, are you speculating upon what you think would probably be the case, or do you know the fact?—I should think that it was beyond doubt that if a man was assessed upon 105*l.*, and the assessment committee thought that it ought to be 100*l.*, they would reduce the amount, or contrariwise, if the over seers objected.

2732. Are they, in short, in the habit of appreciating the value of a house which is let at a certain rental, unless there is something to suggest the idea that it is grossly underlet?—I should think so from what I have seen, and that they would not consider whether the amount was grossly in excess or not; but whatever excess was proved, they would have to reduce the sum, and, as a matter of fact, would reduce it.

2733. A landed proprietor, say, has a farm let for 500*l.* a year, and he states to the assessment committee, or to the assessing officer, "That is what I get for this farm;" would they just assess it at the rent which he gets, unless it is proved that there is something grossly inadequate?—I should think not.

2734. Colonel *Barttelot.*] Have you had any practical knowledge of the working of this matter?—Yes, a very large practical knowledge.

2735. Let me put a case to you: a man and his family have had a farm of 100 acres for generations, and he pays 80*l.* a year for it; 100 acres on another farm next to it are sold, and a fresh proprietor comes there, and this proprietor puts a rent of 150*l.* upon that farm; how would the assessment committee deal with those cases; in one case the 100 acres are let at 80*l.*, and in the other case the 100 acres are let at 150*l.*, the 150*l.* being, perhaps, rather an excessive rent, and the other being a very low rent?—I should say that it would depend entirely upon the assessment committee, and there is no rule at all as to what an assessment committee would do in such a case; one assessment committee would do one thing and another assessment committee would do another.

2736. Are you not aware that the usual practice in a case of that kind is to take what is considered to be the fair letting value of both farms, and that the land would probably be assessed at 120*l.*?—I should say that, from what has officially come before me, the practice would vary considerably in different parts of the country, and that different assessment committees would come to very different conclusions.

Mr. *D. P. Fry.*

22 June 1870.

2737. *Chairman.*] If a farm were let at 80 *l.*, and if it was suggested that it was worth 120 *l.*, and still more 150 *l.*, I should suppose that to be suggestion that it was very grossly underlet?—Yes.

2738. But taking the case suggested to you by the honourable Member, of a fresh proprietor letting his farm at 150 *l.*, while his neighbour is only getting 80 *l.*, would any assessment committee in England proceed to inquire whether the first named proprietor could not by greater diligence have got 153 *l.* 10 *s.*?—No.

2739. They would take the 150 *l.*?—Yes.

2740. In short, if the land was let for what it would bring in the market at the present day, I should imagine that any assessment committee would take that amount; but supposing that there was a landed proprietor who wished to favour an old tenant, or a relative, and therefore took a very low rent, the assessment committee would not act upon that rent?—Quite so.

Mr. James Blenkinsop, called in; and Examined.

Mr. *J. Blenkinsop.*

2741. What are you?—I am Solicitor to the London and North Western Railway Company.

2742. How long have you been so?—I have been for 30 years connected with the London and North Western Railway.

2743. We have had an explanation from Mr. Fry, who preceded you, of the state of the law in England regarding the valuation and assessment of railway property; but he states that he could only give us the law, and the rules which had been established, and could give us no information as to the practical working; we understand that you can tell us how that law and these rules apply in the results, and the Committee will feel obliged by your doing so, confining yourself to the facts, and not entering upon matters of opinion?—Mr. Fry stated the law correctly enough; the application of it, however, is very difficult, but yet we have succeeded in applying the law on the London and North Western Railway during the whole time that I have been with the company. The mode we adopt is this; we ascertain (which we can do from our books) the gross earnings in a particular parish; then we ascertain (which we can do also) the number of train miles run in that parish which earn the money, and we therefore get at the expense of the work done in that way; we, in point of fact, get at the working expenses in that particular parish; then we ascertain about the probable amount of tenants' plant, that is, rolling stock, engines, carriages, &c., which would be required to earn that amount of money. Then upon the tenants' plant the practice is to take certain deductions which are called tenants' deductions, and those deductions vary in various counties throughout England; some quarter sessions allow more deductions than others do; as a rule, however, the deductions, I believe, are that, first, you get five per cent. upon the capital invested in the tenants' plant; then you get from 10 to 15 per cent. for what are called tenants' profits; and then you get from 2½ to 5 per cent. for depreciation of the stock; the deductions I have known to vary from 20 per cent. to 30 per cent., and probably, if you take a fair average of 25 per cent. throughout the country, you will not be very far wrong. Then a deduction is always made for the maintenance of the permanent way; the full cost of maintaining the permanent way is always allowed, and that varies very materially; for instance, in our Staffordshire lines, on the Stour Valley Railway, near Birmingham and Wolverhampton, it sometimes costs us as much as from 1,000 *l.* to 1,200 *l.* a mile per annum, on account of the coal underneath sinking, which lets down the line; on other parts of the line it probably does not cost above 200 *l.* a mile. I think that the other day I had 1,000 *l.* a mile allowed me for the maintenance, in an appeal which I had against a parish; we proved that it had fully cost us that amount in the year before. The next deduction is, that inasmuch as stations are assessed in the particular parish where they are situated, of course, when those stations are used to earn the gross receipt in a particular parish, you are entitled to deduct the rent of the stations, which on the London and North Western railway we have found to be 5¾ per cent., taking a fair average according to the traffic. The next deduction is the rates and taxes which are allowed; the result is the rateable value; I need not say that this is a very complicated thing, but assuming that that is the proper application of the law, you will be astonished how near to accuracy we can get the figures; we know through what parish an engine is run, and how frequently it is run, and we know every passenger who is booked to or through that parish, and by keeping a set of books for the purpose, we get very nearly indeed at the net earnings in each parish on the whole of the London and North Western system: for instance, between London and Rugby, where the traffic is very great, we are assessed at over 2,000 *l.* a mile; I think that between Liverpool and Manchester, on the old Liverpool and Manchester line, we are assessed at about the same amount; of course the sum varies in each parish, but I am giving a rough argument. Then on the Lancaster and Carlisle Line, as you go farther north, our assessments are very much smaller; they will there vary, probably, from 600 *l.* up to 1,000 *l.* a mile; on some of our branches we are rated merely at the value of the adjoining land, because there the receipts, in point of fact, scarcely pay the working expenses; practically, there is a loss if you take the traffic.

2744. That is down to as low as how much per mile?—We are assessed at 50 *l.* a mile in some places.

2745. Is that about the lowest sum?—Where the land is very bad we may be down to 30 *l.* a mile, but as a rule it would be about from 40 *l.* to 50 *l.* a mile.

2746. The aim is to assess the line in any particular parish, according to the gross earnings in that parish?—Yes; and then you must reduce that amount to the net earnings; I have always thought that, in applying this law, we begin at the wrong end, namely, that in the case of railways, you do what is not done in the case of any other property.

2747. Mr. *J. Hamilton.*] You have a deduction of 20 per cent. on the value of your plant; is that on the cost of the plant, or on its value?—It is on the actual value, and not on the cost. Then

Then I may explain that, taking the London and North Western Company, they keep up the value of their plant so nearly, that the actual cost price is always kept up.

2748. Mr. *M'Lagan.*] How do you ascertain the gross receipts in each parish; where you have no station, I do not see how you arrive at them?—If you are a through passenger to Scotland, we know what parishes you pass through, although there are no stations at all in some of those parishes; we know that you pass through all the parishes from London to Carlisle.

2749. Sir *G. Montgomery.*] Do you make out the gross earnings in each parish particularly, or do you just estimate them?—Every ticket is taken, and the result is accurately obtained; we have a set of clerks for that purpose, and no other.

2750. That costs the railway company a great deal of money?—Yes; but we are bound to do it on account of this law; we have a separate set of books for that purpose.

2751. Colonel *Barttelot.*] How much per cent. do you pay in rates and taxes on the net earnings of the company?—I cannot state that; I have not looked at the accounts recently, but they will show it.

2752. With regard to your London terminus, is not it more than 2,000 *l.* a mile?—You are speaking of stations; the stations are separately assessed; when I speak of 2,000 *l.* a mile, I speak of the actual main line alone over which the traffic flows.

2753. *Chairman.*] You are speaking of the actual main line starting from the station building in London?—Yes.

2754. You regard the stations only as buildings?—That is so; I am rather inclined to think that there has been a little confusion about that matter. At our Camden Station, which is a goods station, we are assessed for the whole area of the land. There has been a decision by a court of law as regards the one-fourth which is allowed to railways; a variety of Acts of Parliament have been passed, stating that for improvement rates, and rates of that description, a railway should only be assessed at one-fourth, and there has been a decision to this effect. In reckoning that one-fourth, the question arose whether it was to be only upon the main line, or whether it was to include certain sidings; every yard of siding is also taken into account in our goods stations.

2755. The railway is to be assessed in every particular parish in which it is?—Yes.

2756. Colonel *Barttelot.*] How do you arrive at the value at your London station?—Surveyors do it; they always say that they do not take the cost into account, but that they reckon it at so much a yard; I always think that it is very difficult for them to keep the cost out of sight.

2757. How are you rated with regard to the houses adjoining?—The houses adjoining, which are occupied by tenants, are assessed in the usual way.

2758. How is your station valued in comparison with the adjoining properties?—I think that the same deductions, as regards the buildings, are made as are made in a good description of houses.

2759. How are you rated over Chatmoss?—Very heavily; we are rated at about 2,000 *l.* a mile, although the land, as you are aware, is not worth 20 *l.* or 10 *l.*

2760. Sir *G. Montgomery.*] Have the Court of Queen's Bench laid down that the proper way to ascertain the value of a railway, is to take the gross earnings in each parish on the passenger traffic?—They have laid down the law that it must be done according to what is called the parochial system, which means the value of the line in each parish.

2761. And the only way of carrying out your duty is to take the gross earnings in each parish?—Yes; that is the nearest approximation to the truth; it has been done in various ways, and has been upset; it has been taken on the mileage principle; but the court held that that was not right, because the traffic varied in particular districts.

2762. When the railway company adopted the mileage principle it was a matter of convenience?—I rather think that it was the parochial authorities who first attempted to adopt it, and the railway companies resisted it, because some parishes would take the mileage principle and others would not, and the consequence was that we should have been taxed twice over.

2763. Your system appears to have been carefully done; do you know the practice with other railway companies, and is it as carefully done by them?—I do not think that it is done in the same way, but I only know the facts as regards my own line. I am told that the Great Western Railway Company do it very well; they have an establishment for the purpose, and they do it very carefully; but some of the smaller railways do not do so, and merely estimate the returns.

2764. Sir *E. Colebrooke.*] You have stated the cost of the wear and tear per mile on the different portions of the London and North Western system; are those deductions which have been allowed in parishes?—Yes; the 1,000 *l.* a mile which I have stated was allowed to us on our Stour Valley Line in a coal district, and 200 *l.* a mile has been adopted, but that is a very low figure; the average of maintenance of way is about 300 *l.* a mile in ordinary parishes.

2765. Can you state what per-centage the total deductions bear to the net rateable value?—No; upon the net earnings, that is to say, after you have taken merely working expenses, assuming, for instance, that you get traffic to the amount of 1,000 *l.* a mile, and that it costs 50 per cent. to work it, that leaves 500 *l.* I think that the other deductions would come to one-fourth that 500 *l.*; at one time more used to be allowed, it would of course vary.

2766. I am merely taking the wear and tear, and the renewal, and taxes, and insurance?—And tenants' profits; it is all those deductions, in point of fact, which you are allowed by law to make beyond the working expenses; I say that, beyond the working expenses, those deductions will come to about one-fourth or one-fifth of the net receipts.

2767. The wear and tear you can hardly estimate separately?—It varies from 200 *l.* to 300 *l.* up to 1,000 *l.* a mile; I should think that for maintenance of way on the London and North Western Railway, you might, as an average, take from 400 *l.* to 500 *l.* a mile, including the bad and the good parishes together.

2768. Does that include renewal?—Yes.

2769. The renewal, of course, varies very much in the different parishes, in proportion to the actual traffic?—Yes; where the traffic is very large, we put down steel rails to diminish the friction;

Mr. *J. Blenkinsop.*

22 June 1870.

friction; but if there are iron rails at a place like Rugby, where the traffic is very large, they will not last above four or five years; I do not believe that an ordinary rail would stand for five years at Rugby, or at Crewe.

2770. In making these calculations, do you estimate them from year to year, or do you endeavour to make an average?—It is the actual previous year to that in which the assessment is made; we do it actually every year.

2771. You submit this to the parochial authorities as the allowance to which you are entitled?—Of course we are in a position to make it every year; we only actually take it out when a new assessment is made upon us, and if any question of dispute as to the amount is likely to arise, we take these figures.

2772. Mr. *McLagan.*] Can you tell us the average rateable value per mile on the whole of the London and North Western Railway?—It would be a mere guess; I do not like to state it as there are so many branches; I should myself think that it would probably come to about 1,200*l.* or 1,500*l.* a mile, but that is a very rough guess.

2773. Mr. *Matheson.*] Can you state upon what proportion of your gross earnings you are assessed?—I cannot say; I have not the half-yearly accounts here, but I can send them to the Committee.

2774. Are you assessed on 50 per cent.?—No, not on the gross receipts; my impression would be that we are assessed at about one-fourth or one-fifth of the gross receipts.

2775. That is to say that the net rental upon which you are assessed is about one-fourth of your gross receipts?—Yes, assuming that the working expenses are 50 per cent., then the deductions which we get beyond are 25 per cent. which would leave 25 per cent.

Mr. Danby Palmer Fry, called in; and further Examined.

Mr. *D. P. Fry.*

Witness.] May I be allowed to make one additional statement with reference to a remark made by Mr. Blenkinsop with regard to the rating of the stations. What he said is quite true, but at the moment I did not think of making the distinction in my answer to Question 2615. The case which was decided had reference to the general district rate, and the reduction to one-fourth; it had reference to the general district rate and not to the poor rate; and it has not been decided how far the same principle of construction applies to the poor rate. I wish to make that explanation.

LIST OF APPENDIX.

Appendix, No. 1.

PAGE

Papers handed in by Mr. George Dods, 25 May 1870:

Statement showing Gross Revenue of Five Principal Railways; Value of Plant and Locomotive Stores; Working Expenses; Amount allowed for Tenants' Profits; Cumulo Valuation of each Undertaking; and Valuation per Mile of Line, exclusive of Stations, Wharves, &c., for the Year 1869–70 - - - - - - - - - 111

Abstract Accounts on which Valuation of Caledonian Railway, for the Year 1869–70, is founded - - - - - - - - - - - - - - - - 111

Abstract Accounts on which Valuation of North British Railway, for Year ending Whit Sunday 1870, is founded - - - - - - - - - - - - - 113

Abstract Accounts on which Valuation of Glasgow and South Western Railway, for the Year ended Whit Sunday 1870, is founded - - - - - - - - - 114

Statements showing the Total Valuation of Railways, Canals, and Others, in each County in Scotland, for Year ending Whit Sunday 1870; specifying separately the Value of Stations, Wharves, Depôts, &c., from the Line of Railway or Canal - 115

Statement showing the Cumulo Value of the Railways and Canals in Scotland, for the Year ending Whit Sunday 1870; also the Value in each Parish, County, and Burgh, specifying separately the Value of the Stations, from the Line of Railway or Canal - 117

Valuation of Railways, Water and Gas Works, in Parishes where more than one such Undertaking is situated; distinguishing Line from Station.—May 1870 - - 138

Valuation in each County and Burgh in Scotland, of the Glasgow Corporation Waterworks, Aberdeen Corporation Waterworks, Kirkcaldy and Dysart Corporation Waterworks, and City and Suburban Gas Company of Glasgow (now Corporation Property), for Year 1869–70 - - - - - - - - - - - - 139

Appendix, No. 2.

Papers delivered in by Mr John Walker, 26 May 1870:

Return showing the Capital, Receipts, and Revenue Accounts of all the Railways in Scotland, for the Year ending 31 January 1870 - - - - - - - - - 141

Abstract of Valuation of Lands and Heritages in the several Counties in Scotland, for the Year 1870 - - - - - - - - - - - - - - - - 142

Statement showing the Operation of the Assessment under the Poor Law Act in certain Parishes in Scotland - - - - - - - - - - - - - 143

Statement of the Valuations of Railways in Counties and Burghs, for Year to Whit Sunday 1870 - - - - - - - - - - - - - - - - 144

Appendix, No. 3.

Papers delivered in by Mr. John Walker, 30 May 1870:

Return showing the Capital, Receipts, and Revenue Accounts of the following Railways, for the Year ending 31st January 1869 - - - - - - - - - 145

Abstract Valuation of Lands and Heritages in the several Burghs, for the Year 1869–70 146

Supplementary Statement, showing the Operations of the Assessment under the Poor Law Act in certain Parishes - - - - - - - - - - - - - 146

Appendix, No. 4.

Paper handed in by Mr. Ramsay:

Abstract of Income and Expenditure, and Expenditure from Income, of and by the Edinburgh Water Company, for the Year ended 15th May 1869 - - - - - 147

Appendix, No. 5.

Papers delivered in by Mr. Beattie, 15 June 1870: PAGE

Statement showing the Operation of the Assessment in the Barony Parish of Glasgow (1) under the existing Law, and (2) if the Bill be Passed - - - - - - 148

Statement of Assessments, at 7 *l.* per Centum, on Lands and Heritages in Barony Parish, for Year from Whit Sunday 1868 to Whit Sunday 1869 - - - - - 149

Appendix, No. 6.

Paper delivered in by Mr. Deghorn, 15 June 1870:

Statement of Properties in Glasgow, showing the Rental and Cost of Maintenance - 150

Appendix, No. 7.

Papers delivered in by Mr. Donaldson:

Accounts relating to the Glasgow Gas Light Company, 1868–69 - - - - - 152

Deductions allowed by Assessor from Revenue, for Year 1868–69 - - - - - 154

Accounts relating to the Clyde Navigation, August 1869 - - - - - - - 155

Accounts relating to the Glasgow Bridges, 1869-70 - - - - - - - 157

Appendix, No. 8.

Paper handed in by Mr. William Hair, 17 June 1870:

Statement showing Annual Outlay for Taxes, &c. on several Properties in Glasgow - 158

Appendix, No. 9.

Papers handed in by Mr. George Dods, 22 June 1870:

City and Suburban Gas Light Company of Glasgow.—Abstract Accounts on which Valuation for Year ending Whit Sunday 1870 is founded - - - - - - 160

Abstract Accounts on which Valuation of Glasgow Corporation Water Works, for the Year ending Whit Sunday 1870, is founded - - - - - - - - - - - 161

Abstract showing Gross Revenue of Railways in Scotland; Amount per Mile; Total Assessor's Valuation; Total Maintenance of Way and Stations; per-Centage of same to Value and to Gross Revenue; Number of Miles Maintained and Cost per Mile, for Five Years from 1865-66 to 1869-70—(in continuation of Table No. 3, page 139 of Report of Mr. Dunlop's Committee, 1865) - - - - - - 162

APPENDIX.

Appendix, No. 1.

PAPERS handed in by Mr. *George Dods*, 25 May 1870.

VALUATION OF LANDS AND ASSESSMENTS (SCOTLAND).

STATEMENT showing Gross Revenue of Five Principal RAILWAYS; Value of Plant and Locomotive Stores; Working Expenses; Amount allowed for Tenants' Profits; Cumulo Valuation of each Undertaking; and Valuation per Mile of Line, exclusive of Stations, Wharves, &c., for the Year 1869–70.

RAILWAY.	Extent.	Gross Revenue from Traffic, Rent of Depôts, &c.	Value of Plant and Locomotive Stores.	Working Expenses.	Interest and Tenants' Profits	Cumulo Valuation of Undertaking.			Valuation of Line per Mile, exclusive of Stations, Wharves, Depôts, &c.
						Stations, Wharves, Depôts, &c.	Line.	TOTAL.	
	Miles.	£.	£.	£.	£.	£.	£.	£.	£.
Caledonian	664¾	1,878,137	1,933,760	729,496	519,146	91,540	537,955	629,495	803
North British	717¼	1,413,604	1,954,486	655,542	492,855	63,240	201,967	265,207	275
Glasgow and South Western	259¾	567,606	672,366	192,421	168,039	16,200	190,946	207,146	735
Highland	239¾	210,731	214,168	77,568	60,508	9,730	62,920	72,655	262
Great North of Scotland and Deeside	225 / 42¾	182,690	255,660	81,419	63,100	9,875	27,996	37,871	102

Note.—The cumulo valuation of the Caledonian and North British Railways includes the portions of their undertakings which are situate in England; but the valuation per mile in the last column applies only to the portions of their lines which are situate in Scotland.

ABSTRACT ACCOUNTS on which VALUATION of CALEDONIAN RAILWAY, for Year 1869–70, is founded.

REVENUE:	£.
Passengers	532,347
Parcels, horses, &c.	45,972
Mails	49,899
Goods	566,510
Live stock	39,917
Minerals	514,623
Forth and Clyde Navigation	101,442
Mileage of carriages and wagons	5,125
TOTAL (carried forward) £.	1,855,835

Appendix, No. 1.

ABSTRACT ACCOUNTS on which Valuation of Caledonian Railway, &c.—*continued.*

	£.	£.	£.
Brought forward - - -	- -	- -	1,855,835
EXPENDITURE:			
Maintenance of way - - - - - - - -	- -	172,940	
Less received for working other lines - - - -	6,450		
„ Repairs to rails in station - - - - -	11,250		
		17,700	
Total for maintaining and repairing permanent way -	- -	155,240	
Allow one-half under Act 1867 - - - - -	- -	77,620	
Locomotive power - - - - - - -	212,401		
Less provision for future renewals - - - - -	5,925		
		206,476	
Repairing and renewing rolling stock - - - -	113,138		
Less provision for future renewals - - - - -	4,136		
		109,002	
Repairing and renewing Scottish North-Eastern stock -	- -	7,685	
Traffic charges - - - - - - - - -	- -	232,690	
General charges - - - - - - - - -	40,388		
Less ⅓, direction and audit - - - - £. 693			
„ ⅓, head office expenses - - - - 2,817			
„ Law charges - - - - - - 2,633			
„ Fire insurance - - - - - 3,727			
„ Inquiry committee - - - - 757			
	10,629		
		29,759	
Passenger duty - - - - - - - - -	- -	13,083	
One-half of rates and taxes - - - - - - -	- -	22,710	
Forth and Clyde navigation - - - - - -	24,270		
Less maintenance of canal and one-half of railway - -	12,307		
		11,963	
Occupier's Income Tax - - - - - - - -	- -	8,234	
"Suspense Items:"			
Balances of Waverly route - - - - - - - -	- -	16,888	
„ of arrears - - - - - - - - -	- -	6,241	
	£.	742,351	
Less received for working other lines - - - -	19,308		
Deduct maintenance of ditto - - - - - -	6,447		
		12,855	
			729,496
Net Revenue - - -			1,126,339
Add for lines newly opened - - - - - - - - - - - -			8,880
TOTAL - - -			1,135,219

ALLOWANCES FOR TENANTS' PROFITS, &c.:

Value of plant at 31 January 1868, 1,833,240 *l.*

5	per cent. on above sum for interest.		
5	„	„	deterioration.
12	„	„	tenants' profits.
3	„	„	accidents, incidents, &c.
25	„	in all on above sums - - - - - - - -	458,310
25	„	40,160 *l.*, cost of purchased plant in 1869, for six months -	5,020
20	„	60,360 *l.*, value of locomotive stores - - - - -	12,072
10	„	101,442 *l.*, received of Forth and Clyde navigation - -	10,144
		Allowance for profits on traders' plant - - - - - -	33,600
			519,146
		Gross assessable value of heritage - - - - - - - -	615,773
		Deduct Dundee and Newtyle Railway, valued separately - - -	4,000
			611,773
		Add rent of coal depôts, &c. - - - - - - - - - - -	2,768
		„ servants' houses, cabs, stands, book-stalls, &c. - - - - -	6,047
		„ wharves, &c., canal - - - - - - - - - - -	4,907
			625,495

APPORTIONED:

	£.	
In England - - - - - - - - - - - -	13,733	
„ Scotland - - - - - - - - - - - -	611,762	
		625,495

Edinburgh, 20 May 1870.

G. Dods, Assessor.

ABSTRACT ACCOUNTS on which VALUATION of NORTH BRITISH RAILWAY, for Year ending Whit Sunday 1870, is founded.

	£.	£.	£. s. d.
REVENUE:			
Passengers			522,287 15 10
Parcels, horses, &c.			47,813 2 11
Mails			8,639 – –
Goods			449,299 3 8
Live stock			27,827 7 2
Minerals			344,698 7 –
Receipts from traffic on canal			2,857 – 8
Ditto from Peebles Railway			15,622 14 10
			1,419,044 12 1
Less amount drawn for telegraph			4,240 – –
Ditto - erroneously included in Revenue			1,200 – –
			1,413,604 – –
EXPENDITURE:			
Maintenance of way		184,605	
Less received from companies whose lines are worked by this company, and who get the statutory deduction in their own valuations.	3,812		
Less repairs to rails in stations, &c.	7,000		
		10,812	
		173,793	
Allow one-half, under Act of 1867		86,896	
Locomotive power	140,288		
Less repairs to workshop	1,394		
		138,894	
Repairing and renewing rolling stock		123,026	
Traffic charges		219,176	
General charges	29,507		
£.			
Less one-fifth, direction and head office expenses, 2,684			
„ „ Law charges - 1,660			
„ „ Insurance against fire - 1,753			
	6,097		
		23,410	
Expenses of maintaining tunnel inclines	3,228		
Less repairs to engines	237		
		2,991	
Expense of Forth and Tay Ferries	25,347		
Less repairs to piers, &c.	2,278		
		23,069	
Working Union Canal		550	
Mileage of carriages and wagons		8,648	
Abatements and over-charges		2,500	
Commission to bankers		650	
Passenger duty		14,725	
Peebles Railway expenditure		291	
One-half of rates and taxes		7,783	
Occupier's Income tax		7,965	
		669,574	
Deduct for working other lines		5,033	
			655,541 – –
Net Revenue			758,063 – –
ALLOWANCES:			
5 per cent. on 1,854,737 *l.*, value of plant at 31 January 1868, for interest.			
5 per cent. on same sum for deterioration.			
12 „ „ for tenants' profits.			
3 „ „ for accidents, incidents, &c.			
25 „ in all on above sum		463,684	
25 „ on 39,743 *l.*, cost of plant purchased in 1868, for six months.		4,968	
20 per cent. on 60,006 *l.*, value of locomotive stores		12,001	
10 „ on revenue of canal		541	
Allowance for traders' plant		11,661	
			492,855 – –
TOTAL Value (carried forward) £.			265,208 – –

Appendix, No. 1. ABSTRACT ACCOUNTS on which Valuation of North British Railway, &c.—*continued.*

	£.	£.
Brought forward		265,208
APPORTIONED thus:—		
Bathgate Railway	6,661	
Esk Valley	800	
Halbeath	219	
Peebles	4,675	
Portion in England	31,850	
Ditto in Scotland	221,002	
		265,208
North British proper, in Scotland	221,002	
Add, rents of subjects in stations	3,558	
		224,560

Edinburgh, 20 May 1870.

G. Dods, Assessor.

ABSTRACT ACCOUNTS on which VALUATION of GLASGOW and SOUTH WESTERN RAILWAY, for the Year ending Whit Sunday 1870, is founded.

			£.
REVENUE:			
Passengers			175,903
Parcels, horses, &c.			14,853
Mails			5,106
Merchandise			145,530
Live stock			10,808
Minerals			209,970
Mileage of carriages and wagons			3,704
Total for Traffic		£.	563,874
EXPENDITURE:		£.	
Maintenance of way		69,674	
Less repairs to workshops, rails, and sidings		4,200	
		65,474	
Allow one-half		32,737	
Locomotive power		46,992	
Repairs and renewal of rolling stock		35,569	
Traffic charges		56,534	
General charges	£. 11,736		
Less one-fifth, direction and audit, and head office expenses	£. 1,353		
„ solicitor, clerk, and law charges	602		
„ Fire insurance	1,000		
	2,955		
		8,781	
Half of rates and taxes		6,843	
Passenger duty		4,244	
Occupiers' income-tax		2,722	
			192,422
Net Revenue			£. 371,452
ALLOWANCES:			
Value of plant at 31 January 1868, 633,970 *l.*:			
5 per cent. on this sum for interest.			
5 „ „ for deterioration.			
12 „ „ for tenants' profits.			
3 „ „ for accidents, incidents, &c.			
25 per cent. in all		158,492	
25 per cent. on 20,654 *l.*, cost of plant purchased in 1869, for six months		2,582	
20 per cent. on 17,742 *l.*, value of locomotive stores		3,548	
Allowance for plant put on line by traders		3,417	
			168,039
			203,413
Add, for 5 miles and 63 chains newly opened		2,840	
„ for rents of book stalls, &c.		893	
			3,733
Cumulo Value			£. 207,146

Edinburgh, 20 May 1870.

G. Dods, Assessor.

TATEMENTS showing the TOTAL VALUATION of RAILWAYS, CANALS, and Others, in each COUNTY in *Scotland* for Year ending Whit Sunday 1870; specifying separately the Value of Stations, Wharves, Depôts, &c., from Line of Railway or Canal.

NAMES OF COUNTIES AND UNDERTAKINGS.	VALUE IN COUNTIES. Stations, Wharves, Depôts, and Works.	Line of Railway or Canal; Underground Water and Gas Pipes, &c.	TOTAL.
Aberdeen:	£.	£.	£.
oyne and Braemar Railway.	225	507	732
eside Railway - -	155	2,337	2,492
eside Extension Railway.	495	826	1,321
eat North of Scotland Railway.	3,485	14,551	18,036
rporation Waterworks	509	1,920	2,429
Total - - £.	4,869	20,141	25,010
Argyle:			
ledonian Canal -	210	217	427
inan Canal - -	450	1,188	1,638
Total - - £.	660	1,405	2,065
Ayr:			
r and Maybole Railway.	45	1,770	1,815
asgow and South Western Railway.	4,620	102,630	107,250
Total - - £.	4,665	104,400	109,065
Banff:			
eat North of Scotland Railway.	1,255	4,804	6,059
ighland Railway -	- -	459	459
orayshire Railway -	- -	29	29
Total - - £.	1,255	5,292	6,547
Berwick:			
rwickshire Railway -	255	2,363	2,618
rth British Railway -	1,105	7,518	8,623
Total - - £.	1,360	9,881	11,241
Clackmannan:			
evon Valley Railway -	25	116	141
rth British Railway -	385	4,565	4,950
Total - - £.	410	4,681	5,091
Dumbarton:			
rth and Clyde Railway.	60	724	784
ledonian Railway -	2,240	18,026	20,266
lasgow and Milngavie Railway.	10	536	546
orth British Railway -	1,525	9,931	11,456
lasgow Corporation Water.	- -	1,600	1,600
Total - - £.	3,835	30,817	34,652

NAMES OF COUNTIES AND UNDERTAKINGS.	VALUE IN COUNTIES. Stations, Wharves, Depôts, and Works.	Line of Railway or Canal; Underground Water and Gas Pipes, &c.	TOTAL.
Dumfries:	£.	£.	£.
Caledonian Railway -	1,180	40,561	41,741
Glasgow and South Western Railway.	850	41,444	42,294
North British Railway -	240	1,966	2,206
Total - - £.	2,270	83,971	86,241
Edinburgh:			
Edinburgh and Bathgate Railway.	- -	782	782
Esk Valley Railway -	50	550	600
Caledonian Railway -	1,235	30,489	31,724
North British Railway -	4,575	19,375	23,950
Peebles Railway - -	230	2,114	2,344
Total - - £.	6,090	53,310	59,400
Elgin:			
Findhorn Railway -	5	55	60
Great North of Scotland Railway	300	1,961	2,261
Highland Railway -	1,050	15,474	16,524
Morayshire Railway -	145	2,811	2,956
Total - - £.	1,500	20,301	21,801
Fife:			
Halbeath Railway -	- -	192	192
Leslie Railway - -	40	1,060	1,100
Leven Railway - -	385	4,735	5,120
North British Railway -	3,230	25,305	28,535
St. Andrew's Railway -	110	1,252	1,362
Kirkaldy Waterworks -	641	361	1,002
Total - - £.	4,406	32,905	37,311
Forfar:			
Caledonian Railway -	1,870	61,194	63,064
Dundee and Newtyle Railway.	200	3,209	3,409
Montrose and Bervie Railway.	- -	47	47
North British Railway -	500	103	603
Total - - £.	2,570	64,553	67,123
Haddington:			
North British Railway -	1,450	11,360	12,810
Inverness:			
Great North of Scotland Railway.	35	529	564
Highland Railway -	1,325	17,243	18,568
Caledonian Canal - -	230	876	1,106
Total - - £.	1,590	18,648	20,238

STATEMENTS showing the Total Valuation of Railways, Canals, and Others, in each County in *Scotland*, &c.—*continued.*

NAMES OF COUNTIES AND UNDERTAKINGS.	VALUE IN COUNTIES. Stations, Wharves, Depôts, and Works.	Line of Railway or Canal; Underground Water and Gas Pipes, &c.	TOTAL.
Kincardine:	£.	£.	£.
Caledonian Railway	655	27,373	28,028
Deeside Railway	395	729	1,124
Deeside Extension Railway.	- -	357	357
Montrose and Bervie Railway.	260	400	660
Aberdeen Waterworks	553	975	1,528
Total - - £.	1,863	29,834	31,697
Kinross:			
Devon Valley Railway	45	201	246
North British Railway	115	2,482	2,597
Total - - £.	160	2,683	2,843
Kirkcudbright:			
Portpatrick Railway	310	3,911	4,221
Glasgow and South Western Railway.	800	21,122	21,922
Total - - £.	1,110	25,033	26,143
Lanark:			
Caledonian Railway	17,240	174,975	192,215
Busby Railway	160	1,681	1,841
Glasgow and South Western Railway.	115	2,655	2,770
North British Railway	6,935	15,919	22,854
Glasgow and Paisley Canal.	- -	121	121
Corporation Waterworks	- -	10,537	10,537
City and Suburban Gasworks.	- -	1,338	1,338
Total - - £.	24,450	207,226	231,676
Linlithgow:			
Edinburgh and Bathgate Railway.	315	5,563	5,878
North British Railway	350	13,420	13,770
Caledonian Railway	210	3,183	3,393
Total - - £.	875	22,166	23,041
Nairn:			
Highland Railway	- -	2,110	2,110
Peebles:			
Caledonian Railway	445	12,171	12,616
North British Railway	255	5,263	5,518
Peebles Railway	240	2,091	2,331
Total - - £.	940	19,525	20,465

NAMES OF COUNTIES AND UNDERTAKINGS.	VALUE IN COUNTIES. Stations, Wharves, Depôts, and Works.	Line of Railway or Canal; Underground Water and Gas Pipes, &c.	TOTAL.
Perth:	£.	£.	£.
Caledonian Railway	2,850	78,199	81,049
Crieff and Methven Railway.	250	811	1,061
Forth and Clyde Railway	30	241	271
Highland Railway	1,480	14,290	15,770
North British Railway	50	3,234	3,284
Glasgow Waterworks	1,900	4,822	6,722
Total - - £.	6,560	101,597	108,157
Ross:			
Highland Railway	865	11,319	12,184
Sutherland Railway	- -	68	68
Total - - £.	865	11,387	12,252
Renfrew:			
Caledonian Railway	535	20,460	20,995
Busby Railway	100	1,070	1,170
Glasgow and South Western Railway	755	12,320	13,075
Greenock and West Bay	985	1,917	2,902
Glasgow and Paisley Canal.	45	1,113	1,158
Corporation Waterworks	4,200	5,175	9,375
City and Suburban Gasworks	- -	352	352
Total - - £.	6,620	42,407	49,027
Roxburgh:			
Berwickshire Railway	- -	387	387
North British Railway	2,385	19,111	21,496
North Eastern Railway	80	1,631	1,711
Total - - £.	2,465	21,129	23,594
Selkirk:			
North British Railway	95	3,114	3,209
Stirling:			
Caledonian Railway	11,435	32,175	43,610
Blane Valley Railway	180	886	1,066
Forth and Clyde Railway	150	1,761	1,911
Glasgow and Milngavie Railway.	20	318	338
North British Railway	1,100	13,076	14,176
Glasgow Corporation Water.	2,150	13,734	15,884
Total - - - £.	15,035	61,950	76,985
Wigtown - - -	775	4,803	5,578
Sutherland - - -	620	461	1,081

Edinburgh, 17 May 1870.

G. Dods, Assessor.

STATEMENT showing the CUMULO VALUE of the RAILWAYS and CANALS in *Scotland*, for the Year ending Whit Sunday 1870; also the Value in each PARISH, COUNTY, and BURGH, specifying separately the Value of the Stations, from the Line of Railway or Canal.

N.B.—The *Cumulo* Value will be found at the end of the state of each Railway, &c., respectively.

RAILWAYS.

RAILWAYS.	NAMES OF PARISHES.	COUNTIES.		BURGHS.	
		Value of Stations.	Value of Line of Railway.	Value of Stations.	Value of Line of Railway.
Glasgow and South Western Railway.	County of Lanark:	£.	£.	£.	£.
	Govan	115	2,655	4,625 (Glasgow.)	634
	County of Renfrew:				
	Govan	180	331	—	—
	Abbey of Paisley	245	4,474	665	2,058
	Paisley	-	-	585	542
	Renfrew	-	-	- - - Paisley - - -	101
	Renfrew	50	1,212	225	248
	Kilbarchan	150	2,536	—	—
	Lochwinnoch	130	3,767	—	—
	Total £.	755	12,320	1,475	2,949
	County of Ayr:				
	Beath	65	1,856	—	—
	Kilbirnie	110	450	—	—
	Dalry	75	6,146	—	—
	Kilwinning	350	9,096	—	—
	Ardrossan	115	1,433	—	—
	Stevenston	120	1,810	—	—
	Irvine	-	3,243	Irvine - 90	110
	Dundonald	470	11,025		1,369
	Dreghorn	115	4,070	—	—
	Monkton	55	1,736	—	—
	Newton	-	1,222	195	1,589
	St. Quivose	-	2,315	Ayr - —	395
	Ayr	-	2,297	220	652
	Dalrymple	40	3,978	—	—
	Dalmellington	170	4,134	—	—
	Maybole	20	3,096	—	—
	Kirkoswald	45	1,057	—	—
	Dailly	40	3,794	—	—
	Girvan	55	1,957	—	—
	Kilmaurs	85	3,225	—	—
	Riccarton	200	3,996	—	—
	Kilmarnock	2,010	3,004	600	1,130
	Galston	100	3,776	—	—
	Craigie	15	680	—	—
	Tarbolton	25	1,158	—	—
	Mauchline	65	3,381	—	—
	Sorn	-	955	—	—
	Auchinleck	50	8,783	—	—
	Old Cumnock	55	2,324	—	—
	Mairkirk	110	2,379	—	—
	New Cumnock	60	4,254	—	—
	Total £.	4,620	102,630	1,105	5,245
	County of Dumfries:				
	Kirkconnell	45	5,053	—	—
	Sanquhar	20	3,197	85	459
	Durrisdeer	110	3,381	—	—
	Morton	90	3,445	—	—
	Closeburn	170	3,951	—	—
	Kirkmalwe	-	2,003	—	—
	Holywood	55	2,848	—	—

CUMULO VALUE of the Railways and Canals in Scotland for the Year ending Whit Sunday 1870, &c.—*continued.*

RAILWAYS.	NAMES OF PARISHES.	COUNTIES.		BURGHS.	
		Value of Stations.	Value of Line of Railway.	Value of Stations.	Value of Line of Railway.
Glasgow and South Western Railway—*continued.*	County of Dumfries—*cont^d.*	£.	£.	£.	£.
	Dumfries	—	2,324	1,420	836
	Torthorwald	60	1,332	—	—
	Monsewald	—	1,268	—	—
	Ruthwell	100	2,802	—	—
	Cummertrees	30	2,370	—	—
	Annan	—	2,141	100	321
	Dornock	50	1,884	—	—
	Gretna	120	3,445	—	—
	Total £.	850	41,444	1,605	1,616
	County of Kirkcudbright:				
	Terregles	—	928	—	—
	Troquees	70	2,086	—	—
	Lochrutton	20	2,416	—	—
	New Abbey	—	55	—	—
	Kirkgunzeon	120	3,583	—	—
	Urr	150	1,773	—	—
	Buittle	20	2,517	—	—
	Kelton	295	1,856	—	—
	Crossmichael	—	551	—	—
	Balmaglice	50	680	—	—
	Tongland	75	3,896	—	—
	Kirkcudbright	—	781	250	331
	Total £.	800	21,122	250	331
	VIDIMUS, showing the Total Value in each County, and of the Burghs situated therein.				
	Counties:				
	Lanark	115	2,655	4,625	634
	Renfrew	755	12,320	1,475	2,949
	Ayr	4,620	102,630	1,105	5,245
	Dumfries	850	41,444	1,605	1,616
	Kirkcudbright	800	21,122	250	331
	GRAND TOTAL £.	7,140	180,171	9,060	10,775
	Cumulo Value £.		207,146.		
Caledonian Railway	County of Dumfries:				
	Gretna	—	1,526	—	—
	Kirkpatrick Fleming	55	4,117	—	—
	Middlebie	60	2,360	—	—
	Hoddam	65	2,922	—	—
	St. Mungo	—	1,607	—	—
	Tundergarth	10	603	—	—
	Dryfesdale	515	3,495	—	—
	Lochmaben	—	2,531	30	572
	Tinwald	50	4,529	—	—
	Kirkmaboe	—	100	—	—
	Dumfries	5	2,069	250	422
	Applegarth	60	4,379	—	—
	Wamphray	40	2,269	—	—
	Kirkpatrick Juxta	320	5,684	—	—
	Moffat	—	2,370	—	—
	Totals £.	1,180	40,561	280	994

CUMULO VALUE of the Railways and Canals in Scotland for the Year ending Whit Sunday 1870, &c.—*continued.*

RAILWAYS.	NAMES OF PARISHES.	COUNTIES.		BURGHS.	
		Value of Stations.	Value of Line of Railway.	Value of Stations.	Value of Line of Railway.
aledonian Railway—*cont^d.*	County of Lanark:	£.	£.	£.	£.
	Moffat	-	924	—	—
	Crawford	155	8,857	—	—
	Lamington	-	3,776	—	—
	Wiston or Roberton	40	1,376	—	—
	Symington	135	3,545	—	—
	Culter	10	693	—	—
	Biggar	80	1,456	—	—
	Covington or Covington and Shankerton	55	3,113	—	—
	Pettinain	5	1,336	—	—
	Carstairs	1,760	3,635	—	—
	Carnwath	225	15,465	—	—
	Dunsyre	75	3,193	—	—
	Dolphinton	-	753	—	—
	Lanark	55	6,467	135	121
	Carluke	125	4,890	—	—
	Cambusnethan	510	6,327	—	—
	Dalziel	2,700	3,876	—	—
	Bothwell	160	10,595	—	—
	Old Monkland	1,515	17,745	—	—
	Dalserf	115	5,272	—	—
	Stonehouse	95	1,627	—	—
	Shotts	2,215	11,780	—	—
	Lesmahagow	220	10,294	—	—
	Carmichael	110	2,551	—	—
	Douglas	150	1,385	—	—
	Cadder	260	6,889	—	—
	New Monkland	815	2,420	—	—
	Hamilton	100	8,536	315	221
	Blantyre	95	4,378	—	—
	Glassford	5	522	—	—
	Avondale	100	1,205	—	—
	Cambuslang	105	2,761	—	—
	Rutherglen	-	1,757	20	1,165
	City Glasgow	4,090	2,099	1,550	1,115
	Barony	1,060	9,852	9,360	1,506
	Govan	100	3,615	11,075	3,073
	Total £.	17,240	174,975	22,455	7,201
	County of Renfrew:				
	Govan	-	2,199	—	—
	Eastwood	65	3,390	—	—
	Cathcart	-	131	—	—
	Abbey of Paisley	10	3,755	500	1,005
	Paisley	-	-	835	944
	Neilston	300	1,787	—	—
	Renfrew	-	161	—	—
	Kilbarchen	-	522	—	—
	Inchinnan	-	351	—	—
	Erskine	160	5,573	—	—
	Kilmalcolm	-	1,868	—	—
	Port Glasgow	-	-	315	1,064
	Greenock	-	723	2,550	1,054
	Total £.	535	20,460	4,200	4,067
	County of Peebles:				
	Linton	135	623	—	—
	Culter	-	803	—	—
	Kilbucho Glenholm and Broughton	70	2,551	—	—
	Stobo	190	5,804	—	—
	Peebles	50	2,390	300	121
	Total £.	445	12,171	300	121

CUMULO VALUE of the Railways and Canals in Scotland for the Year ending Whit Sunday 1870, &c.—*continued.*

RAILWAYS.	NAMES OF PARISHES.	COUNTIES.		BURGHS.	
		Value of Stations.	Value of Line of Railway.	Value of Stations.	Value of Line of Railway.
Caledonian Railway—*cont^d.*	County of Edinburgh:	£.	£.	£.	£.
	West Calder	505	10,826	—	—
	Mid Calder	-	3,555	—	—
	Kirknewton	150	4,941	—	—
	Ratho	-	854	—	—
	Currie	65	2,621	—	—
	Colinton	35	1,426	—	—
	Cramond	425	2,842	—	—
	St. Cuthbert's	55	3,424	2,590	1,245
	North Leith	-	-	1,565	683
	St. Cuthbert's	-	Leith Burgh	100	522
	Total £.	1,235	30,489	4,165	2,450
	County of Dumbarton:				
	Cumbernauld	175	6,668	—	—
	Kirkintilloch	305	4,278	—	—
	East Kilpatrick	75	3,083	—	—
	West Kilpatrick	1,685	3,997	—	—
	Total £.	2,240	18,026	—	—
	County of Stirling:				
	Falkirk	530	14,672	-	1,175
	Kilsyth	930	—	—	—
	Rothkenna	5,410	191	—	—
	Polmont	2,810	—	—	—
	Slamannan	65	—	—	—
	Denny	135	2,390	—	—
	Larbert	290	1,607	—	—
	Duniface	5	1,617	—	—
	Airth	460	1,807	—	—
	St. Ninian's	190	7,743	—	—
	Stirling	-	351	1,455	904
	Logie	20	1,275	—	—
	Lecropt	590	522	—	—
	Total £.	11,435	32,175	1,455	2,079
	Perth County:				
	Lecropt	-	331	—	—
	Dunblane	510	9,350	—	—
	Muthill	40	2,009	—	—
	Kilmadock	90	6,045	—	—
	Callander	255	934	—	—
	Blackford	205	7,632	—	—
	Auchterarder	210	2,460	—	—
	Crieff	205	1,868	—	—
	Dunning	170	3,123	—	—
	Forteviot	140	2,792	—	—
	Forgandenny	100	1,366	—	—
	Aberdalgie	10	281	—	—
	Perth	5	2,059	5,455	2,410
	Kinnoull	-	1,205	-	723
	Kinfawns	50	2,581	—	—
	St. Madoes	-	602	—	—
	Errol	95	4,208	—	—
	Inchture	60	1,014	—	—
	Longforgan	25	3,133	—	—
	Liff and Benvie	-	110	—	—
	Tippermuir	60	3,153	-	90

CUMULO VALUE of the Railways and Canals in Scotland for the Year ending Whit-Sunday 1870, &c.—*continued.*

RAILWAYS.	NAMES OF PARISHES.	COUNTIES.		BURGHS.	
		Value of Stations.	Value of Line of Railway.	Value of Stations.	Value of Line of Railway.
uledonian Railway—*contd.*	Perth County—*continued.*	£.	£.	£.	£.
	Methven	60	1,667	—	—
	Redgorton	225	3,575	—	—
	Auchtergarven	-	432	—	—
	Kinelaven	-	2,531	—	—
	Cargill	90	3,013	—	—
	Meigle	10	3,153	—	—
	Alyth	50	2,380	—	—
	Bendichy	-	904	—	—
	Blairgourie	120	1,727	—	—
	Coupar Angus	65	2,561	—	—
	Total £.	2,850	78,199	5,455	3,223
	County of Forfar:				
	Coupar Angus	165	783	—	—
	Kettins	80	1,105	—	—
	Newtyle	175	3,404	—	—
	Airlie	-	30	—	—
	Ruthven	-	191	—	—
	Eassil and Vevey	50	3,113	—	—
	Glamis	65	3,485	—	—
	Kirriemuir	85	2,711	—	—
	Forfar	35	2,842	725	723
	Rescobie	-	2,521	—	—
	Aberlemno	95	984	—	—
	St. Vigenus	40	4,358	900	954
	Arbroath	-	-	75	432
	Monikil	-	131	—	—
	Arbirlot	5	4,057	—	—
	Carmyllie	5	1,526	—	—
	Panbride	85	1,757	—	—
	Barry	25	2,591	—	—
	Monifieth	100	3,263	—	—
	Dundee	30	1,536	1,975	1,095
	Liff and Benire	5	733	-	1,426
	Inverkeiller	65	1,135	—	—
	Kirkden	285	2,691	—	—
	Guthrie	35	1,647	—	—
	Kinnell	40	2,470	—	—
	Farnell	60	1,888	—	—
	Brechin	-	2,229	210	311
	Dun	165	2,882	—	—
	Maryton	-	602	—	—
	Montrose	75	2,581	450	1,807
	Logiepert	100	1,948	—	—
	Total £.	1,870	61,194	4,335	6,748
	County of Kincardine:				
	Marykirk	45	2,932	—	—
	Laurencekirk	95	3,173	—	—
	Fordoun	125	2,671	—	—
	Glenbervie	75	2,842	—	—
	Dunotter	-	2,179	—	—
	Fetteresso	250	6,748	—	—
	Banchory Devenick	30	2,922	—	—
	Nigg	35	3,906	—	—
	Total £.	655	27,373	—	—

CUMULO VALUE of the Railways and Canals in Scotland for the Year ending Whit Sunday 1870, &c.—*continued.*

RAILWAYS.	NAMES OF PARISHES.	COUNTIES. Value of Stations.	COUNTIES. Value of Line of Railway.	BURGHS. Value of Stations.	BURGHS. Value of Line of Railway.
Caledonian Railway—*cont^d.*	County of Linlithgow:	£.	£.	£.	£.
	Whitburn	210	1,747	—	—
	Livingstone	-	1,436	—	—
	Total £.	210	3,183	—	—
	Aberdeen Burgh:				
	Old Machar	-	-	550	863
	St. Nicholas	-	-	1,950	130
	Total £.	-	-	2,500	993
	VIDIMUS, showing the Total Value in each County and in the Burghs of each County.				
	Counties:				
	Dumfries	1,180	40,561	280	994
	Lanark	17,240	174,975	22,455	7,201
	Renfrew	535	20,460	4,200	4,067
	Peebles	445	12,171	300	121
	Edinburgh	1,235	30,489	4,165	2,450
	Dumbarton	2,240	18,026	—	—
	Stirling	11,430	32,175	1,455	2,079
	Perth	2,850	78,199	5,455	3,223
	Forfar	1,870	61,194	4,335	6,748
	Kincardine	655	27,373	—	—
	Linlithgow	210	3,183	—	—
	Burgh of Aberdeen	-	-	2,500	993
	GRAND TOTAL £.	39,895	498,806	45,145	27,876
	Cumulo Value in Scotland, £. 611.722.				
North British Railway	County of Edinburgh:				
	City of Edinburgh	-	-	11,735	467 (Edinburgh.)
	Canongate,	-	55	750	189 (Edinburgh.)
	St. Cuthbert's	-	763	1,950	1,499 (Edinburgh.)
	South Leith	2,250	866	30	426 (Edinburgh.)
	St. Cuthbert's, Leith Burgh	-	-	-	206 (Leith.)
	St. Cuthbert's or North Leith.	-	-	-	41 (Leith.)
	South Leith	-	-	1,020	337 (Leith.)
	North Leith	-	-	1,430	265 (Leith.)
	Cramond	225	791	—	—
	Corstorphine	30	361	—	—
	Colinton	15	567	—	—
	Currie	10	794	—	—
	Mid Calder	-	413	—	—
	Kirknewton	70	381	—	—
	West Calder	150	151	—	—
	Ratho	180	2,028	—	—
	Kirkliston	30	756	—	—
	Duddingston	175	797	900	124
	Libberton	25	835	—	—
	Inveresk	225	2,561	580	76
	Newton	10	516	—	—
	Cranston	-	14	—	—
	Dalkeith	420	732	—	—
	Lasswade	35	117	—	—
	Penicuik	-	48	—	—
	Cockpen	30	526	—	—
	Newbattle	5	364	—	—
	Temple	150	127	—	—
	Borthwick	40	1,028	—	—
	Crichton	70	333	—	—
	Heriot	85	722	—	—
	Stow	345	2,729	—	—
	Total £.	4,575	19,375	18,395	3,630

CUMULO VALUE of the Railways and Canals in Scotland for the Year ending Whit Sunday 1870, &c.—*continued.*

RAILWAYS.	NAMES OF PARISHES.	COUNTIES.		BURGHS.	
		Value of Stations.	Value of Line of Railway.	Value of Stations.	Value of Line of Railway.
North British Railway—*cont^d.*	County of Selkirk :	£.	£.	£.	£.
	Stow	40	1,265	—	—
	Yarrow	-	309	—	—
	Innerleithen	40	430	—	—
	Selkirk	-	10	110	299
	Galashiels	15	1,100	—	—
	Total £.	95	3,114	110	299
	County of Roxburgh :				
	Galashiels	-	447	-	93
	Melrose	980	2,382	565	382
	St. Boswell's	-	997	—	—
	Ancrum	115	911	—	—
	Lilliesleaf	-	131	—	—
	Minto	40	921	—	—
	Wilton	-	708	—	—
	Wilton, Hawick Burgh	-	-	660	144
	Roxburgh	135	1,396	—	—
	Maxton	55	1,059	—	—
	Kelso	415	701	—	—
	Sprouston	-	58	—	—
	Eckford	-	385	—	—
	Crailing	10	553	—	—
	Jedburgh	60	694	—	—
	Hawick	-	361	-	344
	Kirkton	40	687	—	—
	Cavers	30	1,389	—	—
	Castleton	505	5,331	—	—
	Total £.	2,385	19,111	1,225	963
	County of Dumfries :				
	Canobie	90	1,285	—	—
	Langholm	150	681	—	—
	Total £.	240	1,966	—	—
	County of Peebles :				
	Peebles	-	560	85	82
	Innerleithen	100	966	—	—
	Eddleston	-	217	—	—
	Newlands	15	784	—	—
	West Linton	50	1,670	—	—
	Traquair	90	1,066	—	—
	Total £.	255	5,263	85	82
	County of Haddington :				
	Prestonpans	190	368	—	—
	Tranent	40	1,536	—	—
	Ormiston	35	182	—	—
	Pencaitland	40	591	—	—
	Gladsmuir	270	1,317	—	—
	Aberlady	20	677	—	—
	Haddington	165	605	—	—
	Athelstaneford	250	1,351	—	—
	Dirleton	30	842	—	—
	North Berwick	105	113	—	—
	Prestonkirk	165	894	—	—
	Whitekirk	-	117	—	—
	Dunbar	35	1,822	675	302
	Innerwick	105	564	—	—
	Oldhamstocks	-	381	—	—
	Total £.	1,450	11,360	675	302

CUMULO VALUE of the Railways and Canals in Scotland for the Year ending Whit Sunday 1870, &c.—*continued*.

RAILWAYS.	NAMES OF PARISHES.	COUNTIES.		BURGHS.	
		Value of Stations.	Value of Line of Railway.	Value of Stations.	Value of Line of Railway.
North British Railway—*contd.*	County of Berwick:	£.	£.	£.	£.
	Oldhamstocks	175	227	—	—
	Cockburnspath	160	1,145	—	—
	Coldingham	135	2,681	—	—
	Chirnside	105	454	—	—
	Buncle	-	62	—	—
	Edrom	20	550	—	—
	Dunse	210	708	—	—
	Ayton	300	1,086	—	—
	Mordington	-	605	—	—
	Total £.	1,105	7,518	—	—
	County of Linlithgow:				
	Kirkliston	60	1,963	—	—
	Uphall	25	787	—	—
	Dalmeny	30	842	-	14
	Abercorn	10	1,279	—	—
	Whitburn	125	2,004	—	—
	Bathgate	45	2,664	—	—
	Torphichen	5	777	—	—
	Bo'ness	30	997	—	—
	Linlithgow	20	2,107	200	595
	Total £.	350	13,420	200	609
	County of Stirling:				
	Muiravonside	235	4,754	—	—
	Slamannan	155	1,169	—	—
	Polmont	190	1,887	—	—
	Campsie	195	894	—	—
	Falkirk	285	4,001	315	268
	Alva	40	275	—	—
	Stirling	-	96	200	107
	Stirling or St. Ninian's	-	-	300	76
	Total £.	1,100	13,076	815	451
	County of Lanark:				
	Carnwath	40	—	—	—
	Cadder	80	2,169	—	—
	Old Monkland	5	1,743	—	—
	Shotts	110	2,967	—	—
	New Monkland	545	5,111	330	901
	Cambusnethan	390	2,159	—	—
	Barony Glasgow	740	1,117	-	96
	City	5,025	653	7,000	65
	Total £.	6,935	15,919	7,330	1,062
	County of Dumbarton:				
	Cumbernauld	165	1,296	—	—
	Kirkintilloch	240	2,331	—	—
	New Kilpatrick	25	1,017	—	—
	Old Kilpatrick	415	1,887	—	—
	Dumbarton	-	62	65	265
	Cardross	150	2,427	-	100
	Bonhill	380	674	—	—
	Row	150	237	—	—
	Total £.	1,525	9,931	65	365

CUMULO VALUE of the Railways and Canals in Scotland for the Year ending Whit Sunday 1870, &c.—*continued.*

RAILWAYS.	NAMES OF PARISHES.	COUNTIES.		BURGHS.	
		Value of Stations.	Value of Line of Railway.	Value of Stations.	Value of Line of Railway.
North British Railway—*contd.*	County of Fife:	£.	£.	£.	£.
	Burntisland	-	846	2,500	206
	Kinghorn	5	567	190	378
	Abbotshall	-	-	-	241
	Kirkaldy	120	206	-	210
	Dysart	-	711	40	447
	Wemyss	-	206	—	—
	Markinch	475	1,684	—	—
	Kinglassie	-	550	—	—
	Auchterderran	45	973	—	—
	Ballingry	-	873	—	—
	Auchtertool	-	10	—	—
	Beath	35	1,296	—	—
	Aberdour	-	351	—	—
	Inverkeithing	-	151	—	—
	Carnock	-	595	—	—
	Saline	50	316	—	—
	Dunfermline	770	5,094	360	1,024
	Inverkeithing	-	Dunfermline	5	27
	Falkland	-	69	—	—
	Kettle	70	732	—	—
	Collessie	395	2,423	—	—
	Abdie	40	1,203	—	—
	Newburgh	-	189	—	—
	Auchtermuchty	30	598	—	—
	Strathmiglo	35	1,475	—	—
	Cupar	20	825	230	206
	Dairsie	10	495	—	—
	Leuchars	30	1,750	—	—
	Forgan	-	275	—	—
	Ferryport on-Craig	1,100	467	—	—
	Cults	-	375	—	—
	Total £.	3,230	25,305	3,325	2,739
	County of Forfar:				
	Monifieth	500	103	—	—
	Dundee	-	-	100	—
	Total £.	500	103	100	—
	County of Kinross:				
	Cleish	20	619	—	—
	Portmoak	-	52	—	—
	Kinross	55	1,100	—	—
	Orwell	40	711	—	—
	Total £.	115	2,482	—	—
	County of Clackmannan:				
	Alloa	235	1,925	—	—
	Clackmannan	50	1,385	—	—
	Tillicoultry	75	186	—	—
	Logie	25	1,069	—	—
	Total £.	385	4,565	—	—

CUMULO VALUE of the Railways and Canals in Scotland for the Year ending Whit Sunday 1870, &c.—*continued*.

RAILWAYS.	NAMES OF PARISHES.	COUNTIES. Value of Stations.	COUNTIES. Value of Line of Railway.	BURGHS. Value of Stations.	BURGHS. Value of Line of Railway.
North British Railway—*cont*^{d}.	County of Perth:	£.	£.	£.	£.
	Logie	-	96	—	—
	Tullicallan	5	65	—	—
	Culross	25	907	—	—
	Abernethy	5	1,341	—	—
	Dunbarney	15	825	—	—
	Perth	-	-	1,620	—
	Total £.	50	3,234	1,620	—
	VIDIMUS, showing the Total Value in each County, and of the Burghs situated therein.				
	Counties:				
	Edinburgh	4,575	19,375	18,395	3,630
	Selkirk	95	3,114	110	299
	Roxburgh	2,385	19,111	1,225	963
	Dumfries	240	1,966	—	—
	Peebles	255	5,263	85	82
	Haddington	1,450	11,360	675	302
	Berwick	1,105	7,518	—	—
	Linlithgow	350	13,420	200	609
	Stirling	1,100	13,076	815	451
	Lanark	6,935	15,919	7,330	1,062
	Dumbarton	1,525	9,931	65	365
	Fife	3,230	25,305	3,325	2,739
	Forfar	500	103	100	—
	Kinross	115	2,482	—	—
	Clackmannan	385	4,565	—	—
	Perth	50	3,234	1,620	—
	GRAND TOTAL £.	24,295	155,742	33,945	10,502
		Cumulo Value (in Scotland)			£. 224,484
Great North of Scotland Railway.	County of Aberdeen:				
	St. Nicholas	-	-	2,100	154
	Old Machar	20	3	605	384
	Newhills	70	267	—	—
	Fintray or Dyce	-	13	—	—
	Dyce	150	553	—	—
	New Machar	75	504	—	—
	Foveran	30	92	—	—
	Udny	40	355	—	—
	Logie Buchan	-	71	—	—
	Ellon	245	812	—	—
	New Deer	245	604	—	—
	Old Deer	160	680	—	—
	Longside	40	504	—	—
	Peterhead	35	331	150	159
	Strichen	100	638	—	—
	Rathen	60	320	—	—
	Lonmay	60	216	—	—
	Fraserburgh	230	220	—	—
	Kinnellar	40	103	—	—
	Kintore	35	573	150	121
	Kemnay	30	347	—	—
	Monymusk	90	530	—	—
	Cluny	-	9	—	—
	Tough	-	193	—	—
	Keig	25	70	—	—
	Alford	250	199	—	—
	Inverurie	-	216	170	246
	Chapel of Gariock	230	966	—	—
	Rayne	-	177	—	—
	Fyvie	155	841	—	—

CUMULO VALUE of the Railways and Canals in *Scotland* for the Year ending Whit Sunday 1870, &c.—*continued.*

RAILWAYS.	NAMES OF PARISHES.	COUNTIES.		BURGHS.	
		Value of Stations.	Value of Line of Railway.	Value of Stations.	Value of Line of Railway.
Great North of Scotland Railway—*continued.*	County of Aberdeen—*contin^d.*	£.	£.	£.	£.
	Turriff	360	871	—	—
	King Edward	10	385	—	—
	Keithall and Kinkell	—	27	—	—
	Bourtie	—	112	—	—
	Daviot	—	43	—	—
	Meldrum	50	112	—	—
	Oyne	70	306	—	—
	Premnay	80	174	—	—
	Insch	—	117	—	—
	Rhynie	—	6	—	—
	Keunethmont	60	663	—	—
	Gartly	45	350	—	—
	Drumblade	315	280	—	—
	Huntly	—	352	—	—
	Cairney	80	346	—	—
	Total £.	3,485	14,551	3,175	1,064
	County of Banff:				
	Grange	95	696	—	—
	Marnoch	10	9	—	—
	Ordiquhill	—	248	—	—
	Fordyce	80	651	—	—
	Boyndie	20	350	—	—
	Banff	—	162	150	64
	Keith	640	615	—	—
	Botriphnie	65	513	—	—
	Mortlach	75	468	—	—
	Boharm	—	139	—	—
	Aberlour	135	572	—	—
	Inveravon	45	75	—	—
	Gamrie	90	306	—	—
	Total £.	1,255	4,804	150	64
	County of Elgin:				
	Knockando	65	674	—	—
	Cromdale and Inverallan	40	642	—	—
	Duthil	45	—	—	—
	Abernethy and Kincardine	150	645	—	—
	Total £.	300	1,961	—	—
	County of Inverness:				
	Cromdale and Inverallan	35	370	—	—
	Abernethy and Kincardine	—	159	—	—
	Total £.	35	529	—	—

VIDIMUS, showing the Total Value in each County, and of the Burghs situated therein.

Counties:				
Aberdeen	3,485	14,551	3,175	1,064
Banff	1,255	4,804	150	64
Elgin	300	1,961	—	—
Inverness	35	529	—	—
GRAND TOTAL £.	5,075	21,845	3,325	1,128

Cumulo Value £. 31,373.

CUMULO VALUE of the Railways and Canals in *Scotland* for the Year ending Whit-Sunday 1870, &c.—*continued.*

RAILWAYS.	NAMES OF PARISHES.	COUNTIES.		BURGHS.	
		Value of Stations.	Value of Line of Railway.	Value of Stations.	Value of Line of Railway.
Highland Railway - -	County of Perth:	£.	£.	£.	£.
	Kinclaven - - -	25	738	—	—
	Little Dunkeld - -	400	3,524	—	—
	Weem - - - -	-	105	—	—
	Dull - - - -	205	1,408	—	—
	Logierait - - -	270	1,119	—	—
	Dunkeld and Dowally -	80	689	—	—
	Moulin - - -	80	1,637	—	—
	Blair and Strowan -	420	5,070	—	—
	TOTAL - - - £.	1,480	14,290	—	—
	County of Inverness:				
	Laggan - - -	-	899	—	—
	Kingussie - - -	480	4,371	—	—
	Alvie - - - -	75	2,563	—	—
	Cromdale and Inverallan	310	3,675	—	—
	Urray - - - -	-	36	—	—
	Kilmorack - - -	250	748	—	—
	Kirkhill - - -	75	1,801	—	—
	Inverness - - -	35	1,224	3,430	712
	Petty - - - -	100	1,926	—	—
	TOTAL - - - £.	1,325	17,243	3,430	712
	County of Nairn:				
	Petty - - - -	-	89	—	—
	Croy - - - -	-	262	—	—
	Nairn - - - -	-	906	185	180
	Auldearn - - -	-	853	—	—
	TOTAL - - - £.	-	2,110	185	180
	County of Elgin:				
	Duthill - - -	350	2,041	—	—
	Edinkillie - - -	105	2,395	—	—
	Rafford - - - -	-	856	—	—
	Dyke and Moy - -	65	1,083	—	—
	Forres - - - -	-	866	740	331
	Kinloss - - -	20	935	—	—
	Alves - - - -	35	1,549	—	—
	Duffus - - - -	140	712	—	—
	Elgin - - - -	-	902	305	328
	St. Andrew's, Lhanbryde	50	935	—	—
	Urquhart - - -	-	328	—	—
	Speymouth, or Urquhart	-	131	—	—
	Speymouth - - -	100	509	—	—
	Rothes - - - -	110	722	—	—
	Keith - - - -	-	476	—	—
	Boharm - - -	75	1,034	—	—
	TOTAL - - - £.	1,050	15,474	1,045	659
	County of Banff:				
	Keith - - - -	-	295	—	—
	Boharm - - -	-	164	—	—
	TOTAL - - - £.	-	459	—	—

CUMULO VALUE of the Railways and Canals in *Scotland* for the Year ending Whit Sunday 1870, &c.—*continued.*

RAILWAYS.	NAMES OF PARISHES.	COUNTIES.		BURGHS.	
		Value of Stations.	Value of Line of Railway.	Value of Stations.	Value of Line of Railway.
Highland Railway—*cont*[d].	County of Ross:	£.	£.	£.	£.
	Urray	—	282	—	—
	Urquhart or Ferintosh	50	725	—	—
	Fodderty	—	180	—	—
	Dingwall	—	456	165	171
	Kiltearn	110	1,552	—	—
	Alness	—	676	—	—
	Rosskeen	345	1,299	—	—
	Kilmuir Easter	180	955	—	—
	Logie Easter	50	827	—	—
	Fearn	100	318	—	—
	Tain	—	1,427	185	308
	Edderton	25	2,166	—	—
	Kincardine	5	456	—	—
	Total £.	865	11,319	350	479
	VIDIMUS, showing the Total Value in each County, and of the Burghs situated therein.				
	Counties:				
	Perth	1,480	14,290	—	—
	Inverness	1,325	17,243	3,430	712
	Nairn	—	2,110	185	180
	Elgin	1,050	15,474	1,045	659
	Banff	—	459	—	—
	Ross	865	11,319	350	479
	GRAND TOTAL £.	4,720	60,895	5,010	2,030
		Cumulo Value £. 72,655.			
Portpatrick Railway	County of Kirkcudbright:				
	Kelton	—	18	—	—
	Crossmichael	45	610	—	—
	Parton	35	412	—	—
	Kells	85	365	—	—
	Balmaghie	—	387	—	—
	Girthou	—	669	—	—
	Anworth	—	59	—	—
	Kirkmalreck	105	1,155	—	—
	Minnigaff	40	236	—	—
	Total £.	310	3,911	—	—
	County of Wigtown:				
	Penningham	100	956	—	—
	Kirkcowan	50	522	—	—
	Old Luce	95	1,484	—	—
	Inch	425	987	60	106
	Portpatrick	105	854	—	—
	Total £.	775	4,803	60	106
	VIDIMUS, showing the Total Value in each County, and of the Burghs situated therein.				
	Counties:				
	Kirkcudbright	310	3,911	—	—
	Wigtown	775	4,803	60	106
	GRAND TOTAL £.	1,085	8,714	60	106
		Cumulo Value £. 9,965.			

CUMULO VALUE of the Railways and Canals in *Scotland* for the Year ending Whit Sunday 1870, &c.—*continued.*

RAILWAYS.	NAMES of PARISHES.	COUNTIES. Value of Stations.	COUNTIES. Value of Line of Railway.	BURGHS. Value of Stations.	BURGHS. Value of Line of Railway.
Aboyne and Braemar Railway	County of Aberdeen:	£.	£.	£.	£.
	Aboyne and Glentanner	—	182	—	—
	Tullich, Glengairn, and Glenmuick	225	325	—	—
	Total £.	225	507	—	—
	VIDIMUS, showing the Total Value in each County.				
	County of Aberdeen	225	507	—	—
	Cumulo Value £.				732
Ayr and Maybole Railway	County of Ayr:		£. s.		
	Ayr	10	293 10	—	—
	Dalrymple	—	377 10	—	—
	Maybole	35	1,099 —	—	—
	Total £.	45	1,770 —	—	—
	Cumulo Value £.				1,815.
Berwickshire Railway	County of Berwick:				
	Dunse	15	130	—	—
	Langton	—	154	—	—
	Polwarth	40	301	—	—
	Fogo	—	92	—	—
	Greenlaw	75	428	—	—
	Gordon	50	623	—	—
	Earlston	75	635	—	—
	Total £.	255	2,363	—	—
	County of Roxburgh:				
	Melrose	—	387	—	—
	VIDIMUS, showing the Total Value in each County.				
	Counties:				
	Berwick	255	2,363	—	—
	Roxburgh	—	387	—	—
	GRAND TOTAL £.	255	2,750	—	—
	Cumulo Value £.				3,005
Blane Valley Railway	County of Stirling:				
	Campsie	45	344	—	—
	Strathblane	65	475	—	—
	Killearn	70	67	—	—
	Total £.	180	886	—	—
	Cumulo Value £.				1,066.

CUMULO VALUE of the Railways and Canals in *Scotland* for the Year ending Whit Sunday 1870, &c.—*continued.*

RAILWAYS.	NAMES OF PARISHES.	COUNTIES.		BURGHS.	
		Value of Stations.	Value of Line of Railway.	Value of Stations.	Value of Line of Railway.
Busby Railway	County of Renfrew:	£.	£.	£.	£.
	Eastwood	60	788	—	—
	Cathcart	40	282	—	—
	Total £.	100	1,070	—	—
	County of Lanark:				
	East Kilbride	160	1,681	—	—
	VIDIMUS, showing the Total Value in each County.				
	Counties:				
	Renfrew	100	1,070	—	—
	Lanark	160	1,681	—	—
	GRAND TOTAL £.	260	2,751	—	—
		Cumulo Value £. 3,011.			
Crieff and Methven Railway	County of Perth:				
	Crieff	85	164	—	—
	Monzie	—	43	—	—
	Madderty	100	411	—	—
	Findo Gask	35	82	—	—
	Tippermuir	—	20	—	—
	Methven	30	91	—	—
	Total £.	250	811	—	—
		Cumulo Value £. 1,061.			
Deeside Railway	County of Aberdeen:				
	St. Nicholas	—	—	165	—
	Old Machar	—	—	10	297
	Banchory-Devenick	25	611	—	—
	Peter Culter	65	748	—	—
	Drumoak	65	978	—	—
	Total £.	155	2,337	175	297
	County of Kincardine:				
	Banchory-Ternan	395	729	—	—
	VIDIMUS, showing the Total Value in each County, and of the Burghs situated therein.				
	Counties:				
	Aberdeen	155	2,337	175	297
	Kincardine	395	729	—	—
	GRAND TOTAL £.	550	3,066	175	297
		Cumulo Value £. 4,088.			
Deeside Railway Extension	County of Kincardine:				
	Banchory-Ternan	—	357	—	—

CUMULO VALUE of the Railways and Canals in *Scotland*, for the Year ending Whit Sunday 1870, &c.—*continued.*

RAILWAYS.	NAMES OF PARISHES.	COUNTIES.		BURGHS.	
		Value of Stations.	Value of Line of Railway.	Value of Stations.	Value of Line of Railway.
Deeside Railway Extension—*continued.*	County of Aberdeen:	£.	£.	£.	£.
	Kincardine O'Neil -	85	288	—	—
	Lumphanan - - -	60	302	—	—
	Aboyne - - -	350	236	—	—
	Total - - - £.	495	826	—	—
	VIDIMUS, showing the Total Value in each County.				
	Counties:				
	Kincardine - - -	- -	357	—	—
	Aberdeen - - - -	495	826	—	—
	GRAND TOTAL - - £.	495	1,183	—	—
	Cumulo Value - - - - £. 1,678.				
Devon Valley Railway -	County of Kinross:		£. s.		
	Kinross - - -	30	93 10	—	—
	Fossoway and Tullibole -	15	107 10	—	—
	Total - - - £.	45	201 -	—	—
	County of Clackmannan:		£.		
	Tillicoultry - - -	- -	60	—	—
	Dollar - - -	25	56	—	—
	Total - - - £.	25	116	—	—
	VIDIMUS, showing the Total Value in each County.				
	Counties:				
	Kinross - - - -	45	201	—	—
	Clackmannan - - -	25	116	—	—
	GRAND TOTAL - - £.	70	317	—	—
	Cumulo Value - - - - £. 387.				
Dundee Harbour Trustees Railway.	County of Forfar:				
	Dundee - - -	- -	- -	- -	700
	Cumulo Value - - - - £. 700.				
Dundee and Newtyle Railway	County of Forfar:				
	Liff and Benvie - -	20	658	130	296
	Dundee - - -	- -	- -	- -	165
	Mains and Strathmartin	10	755	—	—
	Auchterhouse - -	40	983	—	—
	Newtyle - - -	130	813	—	—
	Total - - £.	200	3,209	130	461
	Cumulo Value - - - - £. 4,000.				

CUMULO VALUE of the Railways and Canals in *Scotland*, for the Year ending Whit Sunday 1870, &c.—*continued*.

RAILWAYS.	NAMES OF PARISHES.	COUNTIES.		BURGHS.	
		Value of Stations.	Value of Line of Railway.	Value of Stations.	Value of Line of Railway.
Edinburgh and Bathgate Railway.	County of Linlithgow:	£.	£.	£.	£.
	Bathgate	225	1,762	—	—
	Livingstone	25	1,257	—	—
	Uphall	65	1,663	—	—
	Kirkliston	-	881	—	—
	Total £.	-	5,563	—	—
	County of Edinburgh:				
	Kirkliston	-	736	—	—
	Ratho	-	46	—	—
	Total £.	315	782	—	—
	VIDIMUS, showing the Total Value in each County.				
	Counties:				
	Linlithgow	315	5,563	—	—
	Edinburgh	-	782	—	—
	GRAND TOTAL £.	315	6,345	—	—
			Cumulo Value £. 6,660.		
Esk Valley Railway	County of Edinburgh:				
	Lasswade	40	437	—	—
	Cockpen	10	113	—	—
	Total £.	50	550	—	—
			Cumulo Value £. 600.		
Findhorn Railway	County of Elgin:				
	Kinloss	5	55	—	—
			Cumulo Value £. 60.		
Glasgow and Milngavie Railway.	County of Dumbarton:				
	East Kilpatrick	10	536	—	—
	County of Stirling:				
	East Kilpatrick	20	318	—	—
	VIDIMUS, showing the Total Value in each County.				
	Counties:				
	Dumbarton	10	536	—	—
	Stirling	20	318	—	—
	GRAND TOTAL £.	30	854	—	—
			Cumulo Value £. 884.		
Forth and Clyde Railway	County of Stirling:				
	Stirling	-	-	-	61
	Stirling or St. Ninians	-	-	280	31
	St. Ninians	-	337	-	8
	Gargunnock	20	372	—	—
	Drymen	55	612	—	—
	Balfrou	50	116	—	—
	Killearn	-	105	—	—
	Kippen	25	219	—	—
	TOTAL £.	150	1,761	280	100

CUMULO VALUE of the Railways and Canals in *Scotland*, for the Year ending Whit Sunday 1870, &c.—*continued.*

RAILWAYS.	NAMES OF PARISHES.	COUNTIES. Value of Stations.	COUNTIES. Value of Line of Railway.	BURGHS. Value of Stations.	BURGHS. Value of Line of Railway.
Forth and Clyde Rrilway—*continued.*	County of Perth:	£.	£.	£.	£.
	Kippen - - -	30	241	—	—
	County of Dumbarton:				
	Kilmarnock - - -	45	470	—	—
	Bonhill - - -	15	254	—	—
	Total - - - £.	60	724	—	—
	VIDIMUS, showing the Total Value in each County and of the Burghs situated therein.				
	Counties:				
	Stirling - - - -	150	1,761	280	100
	Perth - - - -	30	241	—	—
	Dumbarton - - -	60	724	—	—
	GRAND TOTAL - - £.	240	2,726	280	100
		Cumulo Value - - - - £. 3,346.			
Greenock and Wemyss Bay Railway.	County of Renfrew:				
	Port Glasgow - -	- -	- -	- -	8
	Greenock - - -	- -	421	250	302
	Inverkip - - -	985	1,496	- -	—
	Total - - - £.	985	1,917	250	310
		Cumulo Value - - - - £. 3,462.			
Halbeath Railway - -	County of Fife:				
	Inverkeithing - -	- -	67	- -	27
	Dunfermline - -	- -	125	—	—
	Total - - - £.	- -	192	- -	27
		Cumulo Value - - - - £. 219.			
Leslie Railway - - -	County of Fife:				
	Markinch - - -	- -	450	—	—
	Kinglassie - - -	- -	525	—	—
	Leslie - - - -	40	85	—	—
	Total - - - £.	40	1,060	—	—
		Cumulo Value - - - - £. 1,100.			
Montrose and Bervie Railway	County of Forfar:				
	Montrose - - -	- -	47	30	36
	County of Kincardine:				
	St. Cyrus - - -	85	196	—	—
	Benholm - - -	50	143	—	—
	Bervie - - - -	125	61	—	—
	Total - - - £.	260	400	—	—
	VIDIMUS, showing the Total Value in each County and of the Burghs situated therein.				
	Counties:				
	Forfar - - - -	- -	47	30	36
	Kincardine - - -	260	400	—	—
	GRAND TOTAL - - £.	260	447	30	36
		Cumulo Value - - - - - £. 773.			

CUMULO VALUE of the Railways and Canals in *Scotland* for the Year ending Whit Sunday 1870, &c.—*continued.*

RAILWAYS.	NAMES OF PARISHES.	COUNTIES.		BURGHS.	
		Value of Stations.	Value of Line of Railway.	Value of Stations.	Value of Line of Railway.
Morayshire Railway - -	County of Elgin:	£.	£.	£.	£.
	Drainie - - - -	55	463	—	—
	New Spynie - - -	- - -	111	—	—
	St. Andrews Lhantryde	- - -	467	—	—
	Elgin - - - - -	20	518	75	123
	Rothes, or Rothes and Dundurcas - -	70	1,252	—	—
	Total - - - £.	145	2,811	75	123
	County of Banff:				
	Aberlour - - -	- -	29	—	—
	VIDIMUS, showing the Total Value in each County and of the Burghs situated therein.				
	Counties:				
	Elgin - - - -	145	2,811	75	123
	Banff - - - -	- -	29	—	—
	GRAND TOTAL - - £.	145	2,840	75	123
	Cumulo Value - - - - £. 3,183.				
Leven and East of Fife Railway.	County of Fife:				
	Markinch - - -	185	1,245	—	—
	Wemyss - - -	- -	333	—	—
	Scoonie - - -	100	633	—	—
	Largo - - - -	30	681	—	—
	Newburn - - -	- -	413	—	—
	Elie - - - -	25	861	—	—
	Kilconquhar - -	20	128	—	—
	St. Monans - - -	25	310	—	—
	Pittenweem - - -	- -	131	25	221
	Anstruther Wester -	- -	- -	Pittenweem 35	16
				35	163
	Total - - - £.	385	4,735	95	400
	Cumulo Value - - - - £. 5,615.				
North Eastern Railway -	County of Roxburgh:				
	Sprouston - - -	80	1,631	—	—
	Cumulo Value - - - - £. 1,711.				

CUMULO VALUE of the Railways and Canals in *Scotland* for the Year ending Whit Sunday 1870, &c.—*continued.*

RAILWAYS.	NAMES OF PARISHES.	COUNTIES. Value of Stations.	COUNTIES. Value of Line of Railway.	BURGHS. Value of Stations.	BURGHS. Value of Line of Railway.
Peebles Railway	County of Edinburgh:	£.	£.	£.	£.
	Dalkeith	—	28	—	—
	Cockpen	35	336	—	—
	Lasswade	135	1,288	—	—
	Penicuik	60	462	—	—
	Total £.	230	2,114	—	—
	County of Peebles:				
	Newlands	—	14	—	—
	Eddleston	50	1,596	—	—
	Peebles	190	481	—	—
	Total £.	240	2,091	—	—
	VIDIMUS, showing the Total Value in each County.				
	Counties:				
	Edinburgh	230	2,114	—	—
	Peebles	240	2,091	—	—
	GRAND TOTAL £.	470	4,205	—	—
		Cumulo Value £. 4,675.			
Sutherland Railway	County of Ross:		£. s.		
	Kincardine	—	68 10	—	—
	County of Sutherland:				
	Creich	75	107 15	—	—
	Lairg	180	72 10	—	—
	Rogart	105	132 10	—	—
	Dornoch	—	32 —	—	—
	Golspie	260	116 15	—	—
	Total £.	620	461 10	—	—
	VIDIMUS, showing the Total Value in each County.				
	Counties:				
	Ross	—	68 10	—	—
	Sutherland	620	461 10	—	—
	GRAND TOTAL £.	620	530 —	—	—
		Cumulo Value £. 1,150.			
St. Andrews Railway	County of Fife:		£.		
	St. Andrews	65	977	—	—
	Leuchars	45	275	—	—
	Total £.	110	1,252	—	—
		Cumulo Value £. 1,362.			

CUMULO VALUE of the Railways and Canals in *Scotland* for the Year ending Whit Sunday 1870, &c.—*continued.*

CANALS.

CANALS.	NAMES OF PARISHES.	COUNTIES.		BURGHS.	
		Value of Wharves, Depôts, Plantations, &c.	Value of Canal.	Value of Wharves, Depôts, Plantations, &c.	Value of Canal.
Glasgow, Paisley, and Ardrossan Canal - - -	County of Lanark:	£.	£.	£. Glasgow.	£.
	Govan - - -	- -	121	180	104
	County of Renfrew:				
	Govan - - -	- -	207	—	—
	Eastwood - - -	- -	26	—	—
	Abbey of Paisley -	45	880	15	485
	Paisley - - -	- -	- -	105	137
	Total - - - £.	45	1,113	120	622
	VIDIMUS, showing the Total Value in each County, and of the Burghs situated therein.				
	Counties:				
	Lanark - - - -	- -	121	180	104
	Renfrew - - - -	45	1,113	120	622
	GRAND TOTAL - - £.	45	1,234	300	726
		Cumulo Value - - - - £. 2,305.			
Crinan Canal - - -	County of Argyle:				
	South Knapdale - -	390	673	—	—
	North Knapdale - -	60	471	—	—
	Glassery - - -	- -	44	—	—
	Total - - - £.	450	1,188	—	—
		Cumulo Value - - - - £. 1,638.			
Caledonian Canal - -	County of Inverness:				
	Inverness - - -	65	329	700	62
	Boleskine - - -	145	272	—	—
	Kilmonavig - -	15	110	—	—
	Kilmallie - - -	5	165	—	—
	Total - - - £.	230	876	700	62
	County of Argyle:				
	Kilmallie - - -	210	217	—	—
	VIDIMUS, showing the Total Value in each County, and of the Burghs situated therein.				
	Counties:				
	Inverness - - - -	230	876	700	62
	Argyle - - - -	210	217	—	—
	GRAND TOTAL - - £.	440	1,093	700	62
		Cumulo Value - - - - £. 2,295.			

VALUATION of Railways, Water, and Gasworks in Parishes where more than one such Undertaking situated; distinguishing Line from Station.—May 1870.

NAMES OF PARISHES AND UNDERTAKINGS.	VALUE IN PARISHES. Stations, Wharves, Depôts, Works, &c.	Line of Railway or Canal; Underground Waterpipes and Works.	Total.
Abbey of Paisley:	£.	£.	£.
Caledonian Railway	510	4,760	5,270
Glasgow and South Western Railway	910	6,532	7,442
Corporation Waterworks	- -	596	596
Total - - £.	1,420	11,888	13,308
Barony, Glasgow:			
Caledonian Railway	10,420	11,358	21,778
North British Railway	740	1,213	1,953
Corporation Waterworks	- -	16,409	16,409
City and Suburban Gasworks	7,840	2,815	10,655
Total - - £.	19,000	31,795	50,795
City, Glasgow:			
Caledonian Railway	5,640	3,214	8,854
North British Railway	12,025	718	12,743
Corporation Waterworks	500	8,943	9,443
City and Suburban Gasworks	308	1,770	2,078
Total - - £.	18,473	14,645	33,118
Dumfries:			
Caledonian Railway	255	2,491	2,746
Glasgow and South Western Railway	1,420	3,160	4,580
Total - - £.	1,675	5,651	7,326
Dundee:			
Caledonian Railway	2,005	2,631	4,636
Dundee Harbour Railway	- -	700	700
Dundee & Newtyle Railway	- -	165	165
North British Railway	100	- -	100
Total - - £.	2,105	3,496	5,601
Falkirk:			
Caledonian Railway	530	15,847	16,377
North British Railway	600	4,269	4,869
Total - - £.	1,130	20,116	21,246
Govan, Glasgow:			
Caledonian Railway	11,175	8,887	20,062
Glasgow and South Western Railway	4,920	3,620	8,540
Glasgow and Paisley Canal	180	432	612
Corporation Waterworks	- -	13,149	13,149
City and Suburban Gasworks	- -	2,319	2,319
Total - - £.	16,275	28,407	44,682

NAMES OF PARISHES AND UNDERTAKINGS.	VALUE IN PARISHES. Stations, Wharves, Depôts, Works, &c.	Line of Railway or Canal; Underground Waterpipes and Works.	Total.
Greenock:	£.	£.	£.
Caledonian Railway	2,550	1,777	4,327
Wemyss Bay Railway	250	723	973
Total - - £.	2,800	2,500	5,300
North Leith:			
Caledonian Railway	1,565	683	2,248
North British Railway	1,430	265	1,695
Total - - £.	2,995	948	3,943
Old Machar:			
Caledonian Railway	550	863	1,413
Deeside Railway	10	297	307
Great Northern of Scotland Railway	625	387	1,012
Waterworks	90	1,839	1,929
Total - - £.	1,275	3,386	4,661
Paisley:			
Caledonian Railway	835	944	1,779
Glasgow and South Western Railway	585	542	1,127
Total - - £.	1,420	1,486	2,906
Perth:			
Caledonian Railway	5,460	4,469	9,929
North British Railway	1,620	- -	1,620
Total - - £.	7,080	4,469	11,549
St. Cuthbert, Edinburgh:			
Caledonian Railway	2,655	5,191	7,846
North British Railway	1,950	2,468	4,418
Total - - £.	4,605	7,659	12,264
St. Nicholas, Aberdeen:			
Caledonian Railway	1,950	130	2,080
Great North Railway	2,100	154	2,254
Deeside Railway	165	- -	165
Corporation Waterworks	- -	1,325	1,325
Total - - £.	4,215	1,609	5,824
Stirling:			
Caledonian Railway	1,455	1,255	2,710
Forth and Clyde Railway	280	92	372
North British Railway	500	279	779
Total - - £.	2,235	1,626	3,861

Edinburgh, 17 May 1870.

G. Dods, Assessor.

VALUATION in each COUNTY and BURGH in *Scotland*, of the Glasgow Corporation Waterworks, Aberdeen Corporation Waterworks, Kirkcaldy and Dysart Corporation Waterworks, and City and Suburban Gas Company of Glasgow (now Corporation Property), for Year 1869-70.

WATERWORKS AND GASWORKS.	NAMES OF PARISHES.	COUNTIES.		BURGHS.	
		Value of Reservoirs, Works, Houses, &c.	Value of Aqueduct Piping and Street Mains.	Value of Reservoirs, Works, Houses, &c.	Value of Aqueduct Piping and Street Mains.
Glasgow Corporation Waterworks.	County of Perth:	£.	£.	£.	£.
	Abertoyle	600	4,822	—	—
	Port of Menteith	650	—	—	—
	Callander	650	—	—	—
	Total £.	1,900	4,822	—	—
	County of Stirling:				
	Drymen	-	5,823	—	—
	Balfron	-	376	—	—
	Buchanan	100	—	—	—
	Killearn	-	2,965	—	—
	Strathblane	-	3,270	—	—
	East Kilpatrick	2,050	1,300	—	—
	Total £.	2,150	13,734	—	—
	County of Dumbarton:				
	East Kilpatrick	-	1,600	—	—
	County of Lanark:				
	Rutherglen	-	65	-	739
	Barony	-	1,865	-	14,544
	Gorbals	-	-	-	220
	City	-	1,490	500	7,453
	Govan	-	7,117	-	4,920
	Total £.	-	10,537	500	27,876
	County of Renfrew:				
	Govan	-	1,112	—	—
	Mearns	1,450	—	—	—
	Neilston	1,650	933	—	—
	Abbey	-	596	—	—
	Eastwood	1,000	1,373	—	—
	Cathcart	100	912	—	—
	Renfrew	-	249	-	581
	Total £.	4,200	5,175	-	581

VIDIMUS, showing the Total Value in each County, and of the Burghs situated therein.

Counties:				
Perth	1,900	4,822	—	—
Stirling	2,150	13,734	—	—
Dumbarton	-	1,600	—	—
Lanark	-	10,537	500	27,876
Renfrew	4,200	5,175	-	581
GRAND TOTAL £.	8,250	35,868	500	28,457

Cumulo Value £. 73,075.

VALUATION in each County or Burgh in *Scotland*, of certain Waterworks and Gasworks, 1869-70—*continued.*

WATERWORKS AND GASWORKS.	NAMES OF PARISHES.	COUNTIES. Value of Reservoirs, Works, Houses, &c.	COUNTIES. Value of Aqueduct Piping and Street Mains.	BURGHS. Value of Reservoirs, Works, Houses, &c.	BURGHS. Value of Aqueduct Piping and Street Mains.
Aberdeen Waterworks	County of Kincardine:	£.	£.	£.	£.
	Banchory Ternan	553	975	—	—
	County of Aberdeen:				
	Drumoak	-	765	—	—
	Peter Culter	-	375	—	—
	Banchory Devenick	509	780	—	—
	Old Machar	-	-	90	1,839
	St. Nicholas	-	-	-	1,325
	Total £.	509	1,920	90	3,164
	VIDIMUS, showing the Total Value in each County, and of the Burghs situated therein				
	Counties:				
	Kincardine	553	975	—	—
	Aberdeen	509	1,920	90	3,164
	GRAND TOTAL £.	1,062	2,895	90	3,164
		Cumulo Value £. 7,211.			
Kirkaldy and Dysart Waterworks.	County of Fife:				
	Falkland	150	—	—	—
	Leslie	415	105	—	—
	Kinglassie	-	60	—	—
	Dysart	31	98	-	208
	Abbotshall	34	62	-	61
	Kirkaldy	11	36	-	166
	Kinghorn	-	-	-	9 (Kirk-)
	Total £.	641	361	-	444
		Cumulo Value £. 1,446.			
City and Suburban Gas Company of Glasgow.	County of Lanark:				
	City Glasgow	-	154	308	1,616
	Gorbals	-	-	-	62
	Barony	-	149	7,840	2,666
	Govan	-	1,035	-	1,030
	Total £.	-	1,338	8,148	5,374
	County of Renfrew:				
	Govan	-	254	—	—
	Cathcart	-	98	—	—
	Total £.	-	352	—	—
	VIDIMUS, showing the Total Value in each County, and of the Burghs situated therein				
	Counties:				
	Lanark	-	1,338	8,148	5,374
	Renfrew	-	352	—	—
	GRAND TOTAL £.	-	1,690	8,148	5,374
		Cumulo Value £. 15,212.			

Edinburgh, 17 May 1870.

G. Dods, Assessor.

Appendix, No. 2.

PAPERS delivered in by Mr. *John Walker*, 26 May 1870.

RETURN showing the CAPITAL, RECEIPTS, and REVENUE ACCOUNTS of all the RAILWAYS in *Scotland*, for the Year ending 31 January 1870.

NAME OF COMPANY.	RECEIPTS ON CAPITAL ACCOUNT.				REVENUE ACCOUNT.			INTEREST AND DIVIDENDS.			Return per Cent. on Total Capital.	Rates and Taxes paid.
	Ordinary Stocks.	Preference Stocks.	Debenture Loans and Stocks.	TOTAL.	Gross Receipts.	Working Expenses.	Net Revenue.	Interest.	Rents and Preferences.	Dividend on Ordinary Stocks.		
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Caledonian	4,734,434	11,698,677	5,498,031	21,931,142	1,958,324	902,537	1,055,787	235,173	646,470	174,144	4·81	45,217
North British	6,603,992	6,586,274	6,624,612	19,814,878	1,490,181	795,272	694,909	320,044	341,428	33,437	3·51	18,051
Glasgow and South Western	3,131,740	2,370,722	1,625,305	7,127,767	610,097	257,894	352,203	72,432	82,712	197,059	4·94	14,175
Highland	1,034,035	1,083,505	700,709	2,818,249	215,883	90,077	125,806	62,846	42,904	20,056	4·46	5,205
Great North of Scotland	862,655	1,554,881	860,074	3,077,610	180,094	95,583	84,511	45,021	39,490	- -	2·74	4,008
Forth and Clyde	106,373	79,782	64,000	250,155	17,828	12,397	5,431	3,580	1,851	- -	2·17	287
Portpatrick	435,265	- -	101,591	536,856	21,073	10,221	10,852	4,691	- -	6,161	2·02	520
Leven and East of Fife	72,000	44,130	37,300	153,430	16,723	7,967	8,756	1,731	2,292	4,733	5·70	306
Aboyne and Braemar	38,250	- -	22,000	60,250	3,119	977	2,142	1,576	- -	566	3·55	84
Ayr and Maybole	34,500	- -	10,500	45,000	5,265	2,682	2,583	432	- -	2,151	5·74	247
Berwickshire	126,488	- -	33,060	159,548	8,864	4,830	4,034	1,514	- -	2,520	2·53	103
Busby	41,750	40,400	20,000	102,150	5,688	3,380	2,308	1,695	613	- -	2·26	100
Deeside Railway and Extension	195,871	23,825	67,700	287,396	14,785	- -	14,785	2,670	6,045	6,070	5·14	- -
Edinburgh and Bathgate	189,000	- -	63,950	252,950	11,965	239	11,726	4,493	- -	7,233	4·64	- -
Esk Valley	14,727	- -	9,000	23,727	1,529	43	1,486	1,486	- -	- -	6·26	28
Glasgow and Milngavie	18,720	- -	5,009	23,729	2,496	1,371	1,125	766	- -	359	4·74	25
Greenock and Wemyss Bay	90,261	29,936	35,396	155,593	11,532	7,631	3,901	2,223	1,678	- -	2·51	323
Leslie	22,796	9,120	13,650	45,566	2,812	1,079	1,733	631	456	646	3·80	90
Montrose and Bervie	70,000	- -	19,500	89,500	3,420	2,637	783	783	- -	- -	0·87	140
Morayshire	52,887	60,340	38,130	151,357	8,010	4,376	3,634	2,158	1,462	14	2·40	333
Peebles	70,000	27,000	32,000	129,000	15,830	9,272	6,558	442	1,350	4,766	5·08	490
St. Andrew's	21,000	- -	5,300	26,300	4,680	3,183	1,497	212	- -	1,285	5·70	139
Blane Valley	32,990	30,210	3,200	66,400	2,543	2,303	240	240	- -	- -	0·36	28
TOTALS £.	17,999,734	23,438,802	15,890,017	57,328,553	4,612,741	2,215,951	2,396,790	766,839	1,168,751	461,200	Average. 4·18	89,899

ABSTRACT of VALUATION of LANDS and HERITAGES in the several COUNTIES in *Scotland*, for the Year 1869–70.

	Valuation, exclusive of Railways, &c.	Valuation of Railways, &c.	Total Valuation in County.	Area of each County, in Acres.	Area occupied by Railways and Stations in each County, say 9 Acres per Mile.
	£.	£.	£.	*Acres.*	*Acres.*
Aberdeen	691,728	25,010	716,738	1,260,625	1,580
Argyll	376,091	- -	376,091	2,083,126	
Ayr	791,453	109,065	900,518	650,156	1,303
Banff	181,929	6,547	188,476	439,219	441
Berwick	344,927	11,241	356,168	309,375	405
Bute	48,573	- -	48,573	109,375	
Caithness	110,153	- -	110,153	455,708	
Clackmannan	84,778	5,091	89,869	29,744	176
Dumbarton	191,656	34,652	226,308	189,844	616
Dumfries	323,885	86,241	410,126	722,813	1,090
Edinburgh	467,309	59,400	526,709	254,300	1,096
Elgin	172,543	21,800	194,343	340,000	885
Fife	641,502	36,309	677,811	322,031	1,127
Forfar	505,222	67,123	572,345	568,750	813
Haddington	284,959	12,810	297,769	185,937	372
Inverness	265,649	20,238	285,887	2,723,501	638
Kincardine	204,485	31,697	236,182	252,250	471
Kinross	56,982	2,843	59,825	49,531	126
Kirkcudbright	396,069	26,143	422,212	610,734	507
Lanark	1,147,011	231,676	1,378,687	631,719	2,559
Linlithgow	181,708	23,041	204,749	64,375	556
Nairn	28,402	2,110	30,512	137,500	72
Orkney	51,488	- -	51,488	988,873	
Shetland	31,762	- -	31,762		
Peebles	103,815	20,465	124,280	226,488	392
Perth	681,859	108,157	790,016	1,814,063	1,597
Renfrew	396,921	49,027	445,948	150,000	563
Ross and Cromarty — Ross	211,748	12,252	224,000	2,016,375	419
Ross and Cromarty — Cromarty	9,304	- -	9,304		
Roxburgh	351,128	23,594	374,722	460,938	684
Selkirk	87,197	3,209	90,406	170,313	102
Stirling	259,127	76,985	336,112	298,578	1,047
Sutherland	61,188	1,081	62,269	1,207,188	207
Wigton	185,559	5,578	191,137	326,736	304
TOTAL £.	9,929,110	1,113,385	11,041,495	20,050,165	20,148

Deduct Valuation of Waterworks, Canals, &c. - - 52,048 (say 52,148 *l.*)

1,061,237

Per-centage of Railway Valuation to Valuation of all other Property, 10 per cent.

Per-centage of Acreage (20,148) of Railways to Acreage (20,030,017) of all other Property, only about one-tenth of one per cent.

VALUATION of LANDS and ASSESSMENTS (SCOTLAND).

STATEMENT showing the Operation of the ASSESSMENT under the POOR LAW ACT in the following PARISHES:—

PARISHES.	Total Assessment.	Sums Paid by Railway Companies.	Per-Centage of Payments by Railway Companies to the Total Assessment.
Lanarkshire:	£. s. d.	£. s. d.	
Crawford	750 10 –	237 – 1	31 per cent.
Carnwath	837 17 4	276 13 2	33 „
Dalziell	803 – –	163 9 4	20 „
Blantyre	800 – –	223 18 6	27 „
Peebles-shire:			
Stobo	135 – –	71 17 6	54 „
Perthshire:			
Dunblane	993 8 9	304 14 5	30 „
Blackford	500 – –	212 – –	42 „
Cargill	500 – –	120 11 –	24 „
Kilmadock	959 5 2	296 8 5	30 „
Redgorton	615 – –	209 8 –	34 „
Kincardineshire:			
Laurencekirk	851 11 5	245 19 2	30 „
Nigg	675 10 –	219 3 8	30 „
Ayrshire:			
Kilwinning	1,183 5 8	263 9 4	22 „
Dundonald	2,006 6 10	534 14 8	26 „
Dalrymple	214 6 11	51 – 3	24 „
Dailly	714 – 10	134 4 3	19 „
Auckinleck	893 18 11	240 12 6	27 „
Dumfries-shire:			
Kirkpatrick Fleming	539 8 5	166 15 –	30 „
Hoddam	444 11 –	115 12 4	26 „
Kirkpatrick Juxta	188 2 6	78 9 1	40 „
Kirkconnel	357 13 4	136 9 –	38 „
Morton	562 18 –	186 15 10	33 „
Ruthwell	378 14 –	112 11 –	30 „
Gretna	438 10 3	114 17 2	26 „
Kirkcudbrightshire:			
Kirkgunzeon	403 3 2	112 10 4	27 „
Tongland	362 15 1	97 2 5	27 „
Inverness-shire:			
Kingussie	852 13 6	210 4 –	25 „
Alvie	428 14 –	132 3 5	31 „
Morayshire:			
Edinkillie	478 7 5	116 14 4	24 „
Ross-shire:			
Edderton	348 4 10	102 12 8	29 „

STATEMENT of the VALUATIONS of RAILWAYS in COUNTIES and BURGHS, for Year to Whit Sunday 1870.

NAME OF RAILWAY.	COUNTIES.		BURGHS.		TOTAL.
	Value of Stations.	Value of Line of Railway.	Value of Stations.	Value of Line of Railway.	
	£.	£.	£.	£.	£.
Glasgow and South Western	7,140	180,171	9,060	10,775	207,146
Caledonian	39,895	498,806	45,145	27,876	611,722
North British	24,295	155,742	33,945	10,502	224,484
Great North of Scotland	5,075	21,845	3,325	1,128	31,373
Highland	4,720	60,895	5,010	2,030	72,655
Portpatrick	1,085	8,714	60	106	9,965
Aboyne and Braemar	225	507	- -	- -	732
Ayr and Maboyle	45	1,770	- -	- -	1,815
Berwickshire	255	2,750	- -	- -	3,005
Blane Valley	180	886	- -	- -	1,066
Busby	260	2,751	- -	- -	3,011
Crieff and Methuen	250	811	- -	- -	1,061
Deeside	550	3,066	175	297	4,088
Deeside Extension	495	1,183	- -	- -	1,678
Devon Valley	70	317	- -	- -	387
Dundee and Newtyle	200	3,209	130	461	4,000
Edinburgh and Bathgate	315	6,345	- -	- -	6,660
Forth and Clyde	240	2,726	280	100	3,346
Greenock and Wemyss Bay	985	1,917	250	310	3,462
Halbeath	- -	192	- -	27	219
Leslie	40	1,060	- -	- -	1,100
Montrose and Bervie	260	447	30	36	773
Morayshire	145	2,840	75	123	3,183
Leven and East of Fife	385	4,735	95	400	5,615
Peebles	470	4,205	- -	- -	4,675
Sutherland	620	530	- -	- -	1,150
St. Andrew's	110	1,252	- -	- -	1,362
Esk Valley	50	550	- -	- -	600
Findhorn	5	55	- -	- -	60
Glasgow and Milngavie	30	854	- -	- -	884
North Eastern	80	1,631	- -	- -	1,711
Dundee Harbour Trustees	- -	- -	- -	700	700
TOTAL £.	88,475	972,762	97,580	54,871	1,213,688

ABSTRACT.

	£.	£.
Value of Stations in Counties	88,475	
„ „ Burghs	97,580	
		186,055
Value of Lines in Counties	972,762	
„ „ Burghs	54,871	
		1,027,633
	£.	1,213,688

Appendix, No. 3.

PAPERS delivered in by Mr. *John Walker*, 30 May 1870.

RETURN showing the CAPITAL RECEIPTS and REVENUE ACCOUNTS of the following RAILWAYS, for the Year ending 31st January 1869.

NAME OF COMPANY.	RECEIPTS ON CAPITAL ACCOUNT.				Revenue Account			Interest and Dividends.			Return per Cent. on Total Capital.	Rates and Taxes Paid.	Valuation of Undertaking.	Per-centage of	
	Ordinary Stocks.	Preference Stocks.	Debenture Loans and Stocks.	TOTAL.	Gross Receipts.	Working Expenses.	Net Revenue.	Interest.	Rents and Preferences.	Dividends on Unconverted Stocks.				Valuation to Gross Revenue.	Valuation to Net Revenue.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Caledonian Railway Company - - -	4,734,434	11,606,738	5,427,183	21,768,355	1,879,253	880,838	998,415	255,771	636,383	106,261	4·58	45,421	625,455	33·28	62·64
North British - - - - - - - -	6,603,992	6,519,303	5,957,169	19,080,464	1,418,253	780,690	637,563	317,526	312,778	7,259	3·34	15,566	256,334	18·07	40·20
Glasgow and South Western - - -	3,131,740	2,169,402	1,507,419	6,808,561	573,248	264,856	308,392	64,268	100,833	143,291	4·53	13,685	207,146	36·13	67·17
Highland - - - - - - - -	1,033,835	1,078,655	700,569	2,813,059	212,462	87,325	125,137	61,946	44,023	19,168	4·45	4.089	72,655	34·19	58·06
Great North of Scotland - - - -	862,655	1,411,040	854,862	3,128,557	180,867	93,857	87,010	47,061	39,949	- -	2·78	3,706	31,373	17·34	36·05
TOTAL - - - £.	16,366,656	22,785,138	14,447,202	53,598,996	4,264,083	2,107,566	2,156,517	746,572	1,133,966	275,979	1·02	82,467	1,192,963	27·97	55·32

Abstract Valuation of Lands and Heritages in the several Burghs for the Year 1869–70.

All other Lands and Heritages except Railways, about	£. 5,500,000
Railways	162,451
Total £.	5,662,451

Per-centage of Railway Valuation to valuation of all other Lands and Heritages - - 2·95 per cent.

Valuation of Lands and Assessments (Scotland) Bill.

Supplementary Statement, showing the Operation of the Assessment under the Poor Law Act in the following Parishes.

Counties.	Parishes.	Total Assessment.	Amount Paid by Railway Companies.	Per-centage of Payments by Railway Companies to the Total Assessment.
		£. s. d.	£. s. d.	£.
Lanark	Lanark	2,002 – 3	432 1 2	21·6
	Cambusnethan (Wishaw)	3,452 11 2	369 11 6	10·7
	Hamilton	4,819 17 1	489 3 6	10·1
	Bothwell	4,473 13 1	484 6 3	10·8
	Lesmahagow	2,349 11 2	362 14 8	15·4
	Carluke	1,564 8 7	281 3 1	17·9
	New Monkland (Coatbridge)	5,285 7 8	907 10 –	17·1
Renfrew	Abbey of Paisley	7,210 17 8	1,038 2 3	14·4
Ayr	Kilwinning	1,183 5 8	259 15 4	21·9
	Irvine	1,364 16 10	223 10 8	16·3
	Ayr (St. Quivor)	2,507 8 8	391 5 2	15·6
	Maybole	1,725 3 3	233 12 –	13·5
	Kilmarnock	6,529 6 1	440 15 11	6·7
Dumfries	Dumfries	2,847 13 –	412 1 8	14·5
	Annan	1,789 12 1	162 5 2	9·0
Edinburgh	West Calder	981 10 8	293 12 4	29·9
	Inveresk (Musselboro')	3,683 7 4	215 2 6	5·8
Haddington	Dunbar	2,119 4 6	174 10 7	8·2
Roxburgh	Melrose	1,984 16 9	151 14 11	7·6
Linlithgow	Linlithgow	2,091 8 3	197 4 7	9·4
Dumbarton	Kirkintilloch	1,647 17 1	382 1 3	23·2
Sterling	St. Ninian	1,937 19 3	324 13 8	16·7
	Falkirk	4,064 11 2	1,132 18 10	27·9
	Stirling	2,226 4 1	160 16 6	7·2
Fife	Burntisland	773 – 3	136 11 –	17·6
	Dunfermlin	5,508 3 3	354 8 –	6·4
Peebles	Peebles	773 7 10	178 17 5	23·2
Perth	Blairathole	812 4 –	136 14 –	16·7
	Dunkeld	725 5 11	163 8 8	22·5
	Crieff	1,340 9 7	142 9 8	10·6
	Perth	6,950 – –	962 8 4	13·8
Forfar	St. Vigeans (Arbroath)	2,416 14 11	333 8 9	13·8
	Dundee	16,981 11 3	283 10 7	1·7
	Brechin	2,647 3 3	192 7 7	7·2
	Forfar	2,196 17 –	284 12 10	12·9
	Montrose	3,734 10 2	340 12 1	9·1
Aberdeen	Aberdeen	12,437 15 10	365 10 8	2·9
Elgin	Forres	1,271 14 7	186 6 10	14·6
Inverness	Kingussie	826 6 7	210 4 –	25·4
	Inverness	6,582 15 3	429 3 4	6·5
	£.	135,720 – –	14,221 – –	10·4

Appendix, No. 4.

PAPER handed in by Mr. *Ramsay*.

EDINBURGH WATER COMPANY.

ABSTRACT of INCOME and EXPENDITURE, and EXPENDITURE from INCOME, of and by the EDINBURGH WATER COMPANY, for the Year ended 15 May 1869.

Water Company's Office, 123, Princes Street, Edinburgh,
16 June 1870.

	£.	s.	d.	£.	s.	d.
INCOME from Water Duty - - - - - -				39,462	17	6
EXPENDITURE thereon:	£.	s.	d.			
I. Salaries - - - - - - - -	1,650	–	–			
II. Wages - - - - - - - -	1,414	19	10			
III. Repairs - - - - - - - -	620	5	4			
IV. Law Expenses - - - - - -	39	19	1			
V. Feu Duties, Rents, and Taxes - - -	3,265	17	7			
VI. Printing, Stationery, and Advertising - -	158	14	4			
VII. Interest - - - - - - - -	6,141	8	10			
VIII. Surface Damages and Miscellaneous Expenses	2,047	17	6			
Together - - - £.				15,339	2	6
Remains - - - £.				24,123	15	–

Appendix, No. 5.

PAPERS delivered in by *Mr. Beattie*, 15 June 1870.

STATEMENT showing the Operation of the Assessment in the BARONY PARISH of GLASGOW (1) under the Existing Law, and (2) if the Bill be Passed.

Note.—The Valuations of the years 1869–70 are taken as the basis of the calculation.

	UNDER THE EXISTING LAW.				UNDER THE BILL IF PASSED.		
	Mileage.	Gross Value.	Assessable Rental after Deductions under present Law.	Assessment at 7 per Cent.	Assessable Rental if Bill Passed.	Assessment on Rental under Bill, £.5. 13. 9¾. per Cent.	Differences.
	M. C.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
I. Minerals	- -	11,927 8 11	—	—	—	—	—
II. Agricultural Lands	- -	21,154 10 4	—	—	—	—	—
							Decrease.
III. Railways	18 72	12,571 – –		1,518 15 8	13,737 – –	781 13 7	737 2 1
		11,160 – –					
IV. Water Companies	- -	16,409 – –		1,050 3 6	4,104 – –	233 10 4	816 13 2
V. Gas Companies	- -	7,385 – –	51,243 4 –	974 7 11	9,144 – –	520 6 6	454 1 5
VI. Wharves, Quays, &c.	- -	7,840 – –		693 13 11	10,839 – –	616 16 4	76 17 7
		10,839 – –					
					Total Decrease to Public Companies - - -		2,084 14 3
VII. Other Lands and Heritages	- -	791,566 18 1	661,373 18 4	46,089 17 3	846,601 – –	48,176 16 9	
							Increase.
					Increase to General Ratepayers - - - -		2,086 19 6
	£.	809,852 17 4	712,617 2 4	50,326 18 3	884,425 – –	50,329 3 6	—

Appendix, No. 5.

STATEMENT of Assessments, at 7 *l.* per Centum, on Lands and Heritages in Barony Parish, for Year from Whit Sunday 1868 to Whit Sunday 1869.

	Actual Rent.	Annual Rent.	Assessment.	Owners' Proportion Paid.	Occupants' Proportion Paid.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Minerals	11,927 8 11	10,138 6 4	709 13 4	353 12 10½	349 17 7
2. Agricultural Lands	21,154 10 4	17,981 6 9	1,048 18 7½	623 13 10	413 2 9
3. Railways	14,099 – –	– –	1,518 15 8	379 19 9½	379 19 9½
4. Canals	9,872 – –	– –		297 4 3½	297 4 3½
5. Water Companies	14,667 – –	– –	1,050 3 6	492 5 4½	492 5 4½
6. Gas Companies	15,225 – –	– –	974 7 11	438 2 8	438 2 8
7. Wharves, Quays, &c.	10,191 – –	– –	693 13 11	303 9 10	303 9 10
8. All other Lands and Heritages	791,566 18 1	633,254 5 3	44,331 5 3½	21,876 9 4	19,212 12 1
Total £.	888,702 17 4	– –	50,326 18 3	—	—

Per-centage of Railway value to other Heritages – – – – – – 1¾ per cent.
„ Canal value to other Heritages – – – – – – – 1¼ „
„ Water Company value to other Heritages – – – – – 2⅛ „
„ Gas Companies value to other Heritages – – – – – 1⅞ „
„ Wharf, Quay, &c. value to other Heritages – – – – – 1¼ „

Appendix, No. 6.

PAPER delivered in by Mr. *Deghorn*, 15 June 1870.

STATEMENT of PROPERTIES in *Glasgow*, showing the Rental and Cost of Maintenance.

I.—GLASGOW IMPROVEMENT TRUST PROPERTIES.

	£.	s.	d.
Gross rental in May 1870	35,000	–	–
Repairs for year 1869–70	5,452	–	–
Per-centage	15·56		

II.—CORPORATION BUILDINGS, Sauchiehall-street, Glasgow, erected in 1854, consisting of Dwelling Houses and Shops of superior description.

Note.—The houses were discontinued in 1868.

	£.	s.	d.
Average annual rental during six years to May 1868	983	3	4
Average annual repairs during same period	179	19	7
Per-centage	18·30.		

III.—PROPERTY belonging to the Glasgow Market Commissioners, consisting of six self-contained Villas, about 40 years old, in Bellgrove-street, and modern Tenements in Duke-street and Moor-street, consisting of Shops and Dwelling-houses of from two to four Apartments.

	£.	s.	d.
Average annual rental during the years 1868 and 1869	817	8	8
Average annual repairs during same period	207	2	8
Per-centage	25·34.		

IV.—PROPERTIES belonging to various PRIVATE OWNERS.

SITUATION.	Description of Property.	Age of Property.	Annual Rental.	Average Annual Outlay in Repairs during Five Years, from 1865 to 1869.	Annual Cost of Maintenance per Cent.
		Years.	£.	£. s. d.	£. s. d.
Lansdowne-crescent	Superior dwelling-houses, of five and six rooms and kitchen.	20	232	45 – –	20 – –
Franklin-terrace	Ditto, three and four apartments	17	170	23 – –	15 – –
Kelvingrove-street and Dumbarton-road.	Ditto, three and four apartments; shop-rent, 136 *l.*	17	261	23 – –	9 1 6
37, 41, Eglinton-street	Dwelling-houses of four apartments and shop, rented at 88 *l.*	25	184	25 8 –	14 per cent.
Union-street and Gordon-street	Shops, offices, and ditto	40	665	111 10 9	16½ „
Main-street, Gorbals	Dwelling-houses and shops	–	232	48 – –	20 „
Havannah, Nicholas, and High-streets.	ditto ditto	–	174	29 2 5	16 „
South Wellington-street	Dwelling-houses	–	124	21 2 3	16½ „
Main-street, Dalmarnoch-road, and Galloway-street.	ditto	–	204	72 15 –	35½ „
Commerce and Argyll-streets	Houses and shops	–	177	37 10 –	21¼ „
Renfrew-street	Dwelling-houses	10 years old, and upwards.	600	85 – –	14 „
Royal-terrace	ditto		278	35 4 –	12½ „
Parliamentary-road	ditto		355	53 16 –	15 „
North John-street	ditto		269	35 – –	13 „
Crown-street	ditto		233	35 12 –	15 „

IV.—PROPERTIES belonging to various Private Owners—*continued.*

SITUATION.	Description of Property.	Age of Property.	Annual Rental.	Average Annual Outlay in Repairs during Five Years, from 1865 to 1869.	Annual Cost of Maintenance per Cent.
		Years.	£. s.	£. s. d.	£. s. d.
Montrose-street - - - -	Dwelling-houses of five and six apartments.	40	989 –	146 19 5	15 per cent.
Pollock-street - - - -	- ditto - - ditto - - -	21	110 –	62 3 –	15 „
Richard-street - - - -	Dwelling-houses of two apartments.	12	196 –	19 5 –	10 „
Shuttle-street - - - - -	Dwelling-houses and shops, rented at 77 *l.*	10	157 –	13 1 6	8½ „
Guildry-court, and East Clyde-street	Shops' rental, 111 *l.* - - -	30	1,060 –	138 5 –	13 „
Rose-street, Garnet-hill - - -	Three to five apartments - -	30	289 –	44 15 –	16 „
Stobcross-street - - - -	Shops' rental, 79 *l.* - - - -	40	447 –	55 12 –	12½ „
Abbotsford-place - - - -	Dwelling-houses, four and five apartments.	30	212 15	32 14 –	16 „
Wellcroft-place and Eglinton-street	Dwelling-houses and shops, houses, two to six apartments; shop-rents, 106 *l.*	30	629 –	66 13 –	10½ „
Crookston-street - - - -	Dwelling-houses, one to three apartments.	10	284 –	31 14 –	11 „
Catherine-street, West - - -	Rooms and kitchens - - -	20	90 –	9 19 –	11 „
Stobcross-street - - - -	- - ditto - - - - -	50	60 –	11 19 3	20 „
Muirhead-street - - - -	Single, and two apartments -	50	120 –	21 – 6	17½ „
Nelson-street (S. S.) - - -	Rooms and kitchen - - -	20	120 –	23 18 9	20 „
Oatland's Mansion House - -	- - - - - - - -	–	90 –	13 – –	14 „
Anderston Quay - - - -	Dwelling-houses, two shops and hotel.	25 to 30	440 –	70 3 3	16 „
Buccleuch-street - - - -	Dwelling-houses - - -	20	390 –	62 13 4	16 „
Ditto - - - - -	- ditto - - - - - -	20	200 –	20 9 11	10 „
London-street - - - -	Houses of three rooms, and kitchen and shops.	20 to 25	580 –	85 8 2	14¾ „
Shaftsbury-terrace - - - -	Dwelling-houses, four to nine rooms, and kitchen.	8 to 10	2,850 –	267 18 –	9½ „
Castle-street and Mason-street -	40 houses and eight shops - -	20	535 –	66 16 –	12 „
1 and 2, Monteith row; 2 to 26, Great Hamilton-street.	34 houses, of three to five rooms, and six shops.	30	804 –	158 4 –	19 „
10 and 14, Glebe-street; 220, 230, Stirling-road.	Houses, one, two, three, and four apartments, and shops.	40	391 –	65 8 –	16 „
4, 8, Glebe street, and 69, 77, Castle-street.	Dwelling-houses; two and three apartments and shops.	17	261 –	26 12 –	10 „
7 to 31, Garsculic-road; 7, 11, Burnside-street.	Dwelling-houses; two, three, four, and five apartments, and shops.	35	710 –	121 8 –	17 „
16 to 24, Burnside-street, and 3 to 7, Burnside-buildings.	Dwelling-houses; one, two, and three apartments, and shops.	20	557 –	74 16 –	13 „
68 to 84, New City-road - -	Dwelling-houses; four and five apartments and shops.	25	318 –	45 12 –	14 „
45, Buccleuch street, and 49, Dalhousie-street.	Dwelling-houses; four, five, and six apartments.	25	199 –	27 8 –	13 „
148, 150, Hill-street, Garnet-hill -	Dwelling-houses; six and seven apartments.	25	214 –	26 4 –	12 „
161, 167, Sauchiehall-street - -	Dwelling-houses; four and five apartments and shops.	25	309 –	39 4 –	12 „
12, 15, Royal-terrace - - -	Houses of six and eight apartments.	25	250 –	16 – –	6 „
48 to 60, Renfrew-street; 228, 232, Hope-street.	Houses of four, five, and six apartments, and shops.	25	565 –	93 – –	16 „
24, 28, Findlay-street - - -	Houses of three apartments and shops.	20	180 –	32 – –	17 „
16 and 20, Mains-street, and 39, Cadogan-street.	Houses of three, four, and five apartments, and shops.	25	372 –	64 4 –	17 „
7, Greenhill-street, and 2, Bothwell-street.	Houses of two and three apartments, and shops.	30	146 –	18 8 –	12 „
23 to 29, West Greenhill-place -	Houses of one and two apartments.	16	291 –	36 16 –	12 „
178 to 190, Rose-street, Hutchesontown.	Houses; one, two, and three apartments and shops.	20	298 –	46 – –	15 „
3, 4, and 6, Maxwellton-place; 27, 31, Morrison-street; 25, Peterson-street, and 2, Kingston-place.	Houses of four, five, and seven apartments.	30	342 –	64 – –	18 „

Appendix, No. 7.

Appendix, No. 7.

PAPERS delivered in by Mr. *Donaldson*, 15 June 1870.

GLASGOW GAS LIGHT COMPANY, 1868-69.

	£.
Revenue on an average of the three years ending May 1866, 1867, and 1868 - -	113,251
Expenditure on an average of the three years ending May 1866, 1867, and 1868 -	87,929
£.	25,322
Deduct Interest on Capital, and Tenant's Profits on same Capital, necessary to be advanced by a Tenant for carrying on the Works of the Company, 43,964 *l.*, at 20 per cent. - - - - - - - - - - -	8,792
Annual Value of the Company's Works - - - - - - - - - - as a whole, or the Rent which a tenant would be expected to give for the unrestricted use of the Company's Works, having the whole powers and privileges conferred on the Company as to collecting and enforcing Rates, &c., subject to the rules and provisions in the different statutes of the Company. The Gross Cost of the Company's Works has been estimated at 300,000 *l.*, and—	16,530

The Cost of the several Stations has been estimated as follows:—

	£.	£.	
Townhead - - - - - - - -	60,000	3,149	
Old Wynd - - - - - - - -	2,000	105	
Offices, Virginia-street - - - - -	15,000	787	
Cowcaddens - - - - - - -	1,500	79	
Lancefield - - - - - - -	3,000	157	
Alston-street - - - - - - -	6,000	315	
Calton - - - - - - - -	3,000	157	
Tradeston - - - - - - - -	30,000	1,574	
Partick, Govan Parish, beyond - - - -	12,000	630	
			6,953
Net Annual Value of the Company's Works, exclusive of Buildings - - £.			9,577

The Total Length of the Company's Pipes is estimated at 310,000 Lineal Yards, and the length in the several Parishes, as under, viz:

	Yards.	£.
City Parish - - - - - - - - -	110,000	3,398
Barony „ - - - - - - - - -	125,000	3,862
Gorbals „ - - - - - - - - -	4,700	145
Govan „ - - - - - - within	44,000	1,359
Govan „ - - - - - - beyond	22,300	689
City „ - - - - - - „	4,000	124
	310,000	9,577

GLASGOW GAS LIGHT COMPANY, 1868-69—*continued.* Appendix, No. 7.

	£.	£.
City Parish of Glasgow:		
Annual Value of the Company's Works within the City Parish, exclusive of Buildings, &c.	3,398	
Annual Value of Buildings, &c. within the City Parish;		
Offices, &c., Virginia-street	787	
Townhead Station	3,149	
Old Wynd	105	
	4,041	
Annual Value of the whole of the Company's Works within the City Parish		7,439
Barony Parish:		
Annual Value of the Company's Works within the Barony Parish, exclusive of Buildings, &c.	3,862	
Annual Value of Buildings, &c. within the Barony Parish:		
Cowcaddens Station	79	
Lancefield Station	157	
Alston-street Station	315	
Calton Station	157	
	708	
Annual Value of the Companys' Works within the Barony Parish		4,570
Gorbals Parish:		
Annual Value of the Company's Works within the Gorbals Parish, there being no Buildings in that Parish		145
Govan Parish within Municipality:		
Annual Value of the Company's Works in Govan Parish within Municipality, exclusive of Buildings	1,359	
Annual Value of Buildings, &c., in Govan Parish within Municipality, Tradeston Station	1,574	
Annual Value of the whole of the Company's Works in Govan Parish within Municipality		2,933
		15,087
Govan Parish beyond Municipality:		
Annual Value of the Company's Works in Govan Parish beyond Municipality, exclusive of Buildings	689	
Annual Value of Buildings, &c., in Govan Parish beyond Municipality, Partick Station	630	
Annual Value of the whole of the Company's Works in Govan Parish beyond Municipality		1,319
City Parish beyond Municipality:		
Annual Value of the whole of the Company's Works in City Parish beyond Municipality		124
	£.	16,530

Appendix, No. 7.

GLASGOW GASLIGHT COMPANY.

DEDUCTIONS allowed by ASSESSOR from REVENUE, for Year 1868–69.

	1866.			1867.			1868.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Salaries	1,653	–	–	1,659	–	–	1,659	–	–
Inspectors and collectors' wages	4,174	4	9	4,221	13	9	4,309	5	6
Workmen's wages	11,550	14	6	13,685	–	3	14,925	6	10
Coals	45,071	4	9	57,496	16	–	64,559	6	6
Fire-bricks and clay retorts	698	14	7	799	3	1	524	–	7
Lime	1,637	5	9	1,189	–	1	675	11	–
Tallow oil, &c. for engines	103	17	4	114	6	8	77	8	4
Water	219	18	3	253	7	5	253	19	7
Shovels, riddles, barrows, &c.	168	9	6	68	18	9	149	18	7
Repairs of pipes	973	4	1	877	7	2	510	3	1
Working process of making Gas, Kirk-street, Tradeston, and Partick.	3,733	18	5	4,591	3	4	4,579	1	4
Repairs of meters	1,217	12	6	1,605	7	7	2,606	3	11
Carting account	343	6	10	516	4	9	526	6	3
Police and other assessments; tenants' proportion.	2,000	–	–	2,000	–	–	1,255	–	–
Stationery, printing, and advertising	351	14	–	297	8	4	414	15	8
Offices, Virginia-street	44	–	6	225	18	–	230	4	5
Accidental damages, surgeon's fee, &c.	32	4	–	55	12	8	21	–	–
Incidental charges	426	12	8	255	19	10	254	13	3
Committee of management	332	13	–	326	13	–	324	5	2
Law expenses	269	4	10	223	7	8	225	13	3
Gas burners to consumers	90	7	–	80	1	6	73	14	6
£.	75,092	7	3	90,542	9	5	98,154	17	9
							90,542	9	5
							75,092	7	3
						3)	263,789	14	5
TOTAL £.							87,929	18	1

Appendix, No. 7.

CLYDE NAVIGATION.—August 1869.

	£.	£.
Average Revenue for three years ending 30th June 1867, 1868 and 1869		117,426
Deduct for lower stages of river, 1 *s.* 3 *d.*		39,142
		78,284
Deduct for Water Way for first stage, 1 *s.* 3 *d.*		26,094
Gross Revenue of Quays		52,190
Add Crane, Weighing Water, and Transit Sheds, on average of three years		5,946
		58,136
Deduct Harbour, Weighing Machine, and Water Expenses	10,362	
Deduct proportion of General Expenses	3,168	
		13,530
		44,606
Deduct Tenants' Profits, 20% on Net Revenue		8,921
		35,685
Deduct Annual Value of Offices in Robertson-street		360
	£.	35,325

Length of Quays.

City Parish of Glasgow	1,194 yards.	
Barony	1,588 „	
	Yards.	
Govan Within	1,446	
„ Without	546	
Wharf in Dock	830	
	2,822 „	
	5,604 yards.	

	£.	£.
City Parish of Glasgow:		
Quays, &c.	7,526	
Offices	360	
Ferries	276	
		8,162
Barony Parish:		
Quays, &c.	10,010	
Ferries	829	
		10,839
Govan Within:		
Quays, &c.	14,346	
Ferries	830	
		15,176
	£.	34,177
Govan Without:		
Quays		3,442
Harbour Ferry, 1-8th		276
Govan „		299
	£.	4,017

Appendix, No. 7.

CLYDE NAVIGATION.—August 1869—*continued.*

FERRIES.

Harbour Ferries.

	£.	s.	d.
Average Revenue, three years	4,689	–	–
Average Expenses	1,832	–	–
	2,857	–	–
General Expenses	256	–	–
	2,601	–	–
Tenants' Profits, 15 per cent.	390	–	–
£.	2,211	–	–

	£.
City, one-eighth	276
Barony, three-eighths	829
Govan within, three-eighths	830
Govan without, one-eighth	276

Govan Ferries.

	£.	s.	d.
Average Revenue, three years	1,783	–	–
Average Expenses	1,167		
	616		–
General Expenses	97		–
	703	–	–
Tenants' Profits, 15 per cent.	105	–	–
£.	598	–	–

	£.
Govan without, half	299
Govan within, half	299

Govan Wharf.

	£.	s.	d.
Average Revenue	194	–	–
General Expenses	10	–	–
	184	–	–
Tenants' Profits, 15 per cent.	27	–	–
£.	157	–	–

Timber Yard.

Revenue, 1867					210	1	–
Ditto, 1868					343	6	9
Ditto, 1869					959	3	7
				3)	1,512	11	4
	£.	s.	d.				
Expenditure, 1867	19	6	–		504	–	–
Ditto 1868	35	19	–				
Ditto 1869	71	5	–				
3)	126	10	–		42	–	–
				£.	462	–	–

Appendix No. 7.

GLASGOW BRIDGES.—1869-70.

Glasgow Bridge.

	£.	£.
Average Revenue for 1867, 1868, and 1869		8,609
Proportion of General Expenses		390
		8,219
Tenants' Profits, 15 per cent. on Net Revenue		1,232
	£.	6,987
City Parish, one-half	3,494	
Govan Parish, one-half	3,493	

Victoria Bridge.

	£.	£.
Average Revenue for 1867, 1868, and 1869		1,752
Proportion of General Expenses		80
		1,672
Tenants' Profits, 15 per cent. on Net Revenue		250
	£.	1,422
City Parish, one-half	711	
Gorbals Parish, one-half	711	

Hutcheson Bridge.

	£.	£.
Average Revenue for 1867, 1868, and 1869		1,146
Proportion of General Expenses		52
		1,094
Tenants' Profits, 15 per cent. on Net Revenue		164
	£.	930
City Parish, one-half	465	
Govan Parish, one-half	465	

Appendix, No. 8.

PAPER handed in by Mr. *William Hair*, 17 June 1870.

STATEMENT showing ANNUAL OUTLAY for

SITUATION.	DESCRIPTION.	Gross Annual Rent: Average of Five Years.	Proportion of Shop and Warehouse Rent.
Class A.—Comprising Warehouses, Shops, Counting, and Dwelling-houses:		£. s. d.	£. s. d.
Argyle-street and corner of Hope-street -	Shops, offices, warehouses, and dwelling-houses.	1,819 – –	1,344 – –
Howard-street and Maxwell-street - -	Shops and warehouses, large - -	1,966 – –	- -
Regent's Park and Queen-squares - -	63 self-containing houses - - -	2,941 – –	New - -
70, Buchanan-street - - - -	Warehouse, shop, and flats - - -	726 – –	- -
	£.	7,452 – –	- -
Class B.—Consisting of Shops and Dwelling-houses of 1, 2, 3, and 4 Rooms and Kitchen:			
Argyle-street, Campbell-street, and Horne-street.	Shops and dwelling-houses - - -	1,516 – –	633 – –
Robertson-street and Lane - - -	Shops and dwelling-houses - - -	564 – –	108 – –
Stobcross-street - - - - -	Shops and dwelling-houses - - -	413 – –	137 – –
West-street and Clyde-place - - -	Shops and dwelling-houses - - -	672 – –	300 – –
	£.	3,161 – –	- -
Class C.—Consisting of Shops and small Dwelling-houses:			
Sharp's-lane - - - - - -	Small shops and houses of one and two rooms and kitchen.	290 – –	- -
Canal-street - - - - - -	Rooms and kitchens, and single apartments.	229 – –	- -
Gascube-road - - - - - -	Two shops, rooms, and kitchens, and single apartments.	377 – –	56 – –
	£.	896 – –	- -

Appendix, No. 8.

PAPER handed in by Mr. *William Hair*, 17 June 1870.

TAXES, &c. on several PROPERTIES in *Glasgow*.

Annual Average of Five Years.			Per-Centage.							
Taxes.	Repairs.	Insurance.	Taxes.	Repairs.	Insurance.	Total.	Factorage.	Average, including Factorage.	Loss of Rents.	TOTAL AVERAGE.
£. s. d.	£. s. d.	£. s. d.								
101 – –	114 – –	61 – –	5·55	6·26	3·35	15·16	3·0	18·16	2·26	20·42
107 – –	85 – –	56 – –	5·44	4·32	2·84	12·60	3·0	15·60	11·80	27·40
175 – –	299 – –	39 – –	5·95	10·17	1·32	17·44	3·0	20·44	–	20·44
40 – –	36 – –	19 – –	5·50	4 95	2·61	13·06	3·0	16·06	10·60	26·66
423 – –	534 – –	175 – –	–	–	4)	58·26	–	70·26	– –	94·92
			Average of Class A. - - -			14·56	–	17·56	–	23·73
89 – –	171 – –	46 – –	5·87	11·27	3·03	20·17	4·0	24·17	8·74	32·91
36 – –	73 – –	29 – –	6·39	12·94	5·14	24·47	4·0	28·47	11·87	40·34
24 – –	73 – –	19 – –	5·81	17·67	4·60	28·08	4·0	32·08	3·87	35·95
36 – –	69 – –	31 – –	5·35	10·26	4·60	20·21	4·0	24·21	3·57	27·78
185 – –	386 – –	125 – –	–	–	–	92·93	–	108·93	–	136·98
			Average of Class B. - - -			23·23	–	27·23	–	34·24
17 – –	44 – –	6 – –	5·86	15·17	2·0	23·03	6·0	29·03	4·48	33·51
20 – –	44 – –	8 – –	8·73	19·17	3·48	31·38	6·0	37·38	11·79	49·17
27 – –	47 – –	10 – –	7·42	12·46	2·65	22·53	6·0	28·53	11·67	40 20
64 – –	135 – –	24 – –	–	–	3)	76·94	–	94·94	–	122·68
			Average of Class C. - - -			25·64	–	31·64	–	40·96
			ABSTRACT:							
			Class A. - - - - - - - -			14·56	–	17·56	–	23·73
			Class B. - - - - - - - -			23·23	–	27·23	–	34·24
			Class C. - - - - - - - -			25·64	–	31·64	–	40·96
			TOTAL - - -			63·43	–	76·43	–	98·93
			Average Per-centage on the Three Classes - - -			21·14	–	25·47	–	32·97

Appendix, No. 9.

Appendix, No. 9.

PAPERS handed in by Mr. *George Dods*, 22 June 1870.

CITY AND SUBURBAN GAS LIGHT COMPANY OF GLASGOW.

ABSTRACT ACCOUNTS on which VALUATION for Year ending Whitsunday 1870 is founded:

			£.	s.	d.
REVENUE.					
From Gas			86,074	1	2
„ Coke			3,139	12	7
„ Tar and Liquor			7,634	–	–
„ Waste Lime			328	3	6
„ Old Metal			882	8	4
„ Manure			26	14	–
TOTAL RECEIPTS		£.	98,084	19	7
EXPENDITURE.					
Workmen's Wages	13,766	2 10			
Coal	43,135	8 7			
Lime	1,272	17 2			
Direction	300	– –			
Advertising, Printing, &c.	233	10 10			
Stable Account	615	4 10			
Reports	2,860	14 2			
Working Process	2,230	18 7			
Salaries	3,898	6 8			
Miscellaneous	794	2 5			
Town Wages	1,370	11 11			
Tenants' Rates and Taxes	1,499	11 2			
			71,977	9	2
NET REVENUE		£.	26,107	10	5
TENANTS' PROFITS, &c.					
Incidents and Insurance of Coals	700	– –			
20 per cent. on 35,988 *l.*, being one-half of the Working Expenses	7,198	– –			
Occupiers' Income-tax	219	– –			
Allow further 7 per cent. on Cost of Meters	2,776	4 –			
			10,893	4	–
VALUE		£.	15,214	6	5

Edinburgh, 4 Oct. 1869. (signed) *G. Dods*, Assessor.

GLASGOW CORPORATION WATER WORKS.

ABSTRACT ACCOUNTS on which VALUATION of GLASGOW CORPORATION WATER WORKS for the Year ending Whitsunday 1870 is founded:

REVENUE.	£.	s.	d.	£.	s.	d.
Domestic Water Rate				48,191	15	10
Public Water Rate				7,809	6	9
Water for other than Domestic Purposes				46,744	13	4
Arrears Recovered				564	19	10
TOTAL REVENUE £.				103,311	–	9

EXPENDITURE.	£.	s.	d.	£.	s.	d.
Loch Katrine Works				48,786	13	3
Glasgow ditto				27,493	5	8
Gorbals ditto				15,603	3	10
				91,883	2	9
Disallow from Expenses:						
Interest	47,188	–	4			
Feu Duties	175	9	5			
Compensation to Owners of Fishing	120	–	–			
Annuities	26,967	6	–			
Half of Rates and Taxes	2,051	–	–			
Fire Insurance	18	18	9			
Law Charges	120	3	2			
Compensations	89	19	10			
Castings and Ironmongery	244	13	11			
Masonry, Lime, and Cement	189	19	1			
Wood and Wrightwork	91	16	10			
Proportion of Workmen's Wages	450	–	–			
Carriage of Materials	370	1	–			
Head Office Expenses, &c.	601	13	6			
				78,679	1	10
						13,204 – –
NET REVENUE £.						90,107 – –

ALLOWED FOR TENANTS' PROFITS, &c.	£.	s.	d.	£.	s.	d.
17½ per cent. on Net Revenue				15,804	–	–
15 per cent. on 1,200 *l.*, Value of Plant				180	–	–
5 per cent. on 13,000 *l.*, Estimated Capital necessary to carry on the undertaking				650	–	–
Occupiers' Income tax				395	–	–
						17,029 – –
VALUE OF HERITAGE £.						73,078 – –

Edinburgh, 4 Oct. 1869 (signed) *G. Dods*, Assessor.

RAILWAYS IN SCOTLAND.

ABSTRACT showing Gross Revenue of RAILWAYS in *Scotland*—Amount per Mile; Total Assessor's Valuation; Total Maintenance of Way and Stations; per-Centage of same to Value and to Gross Revenue; Number of Miles Maintained and Cost per Mile for Five Years from 1865-66 to 1869-70—(in continuation of Table No. 3, page 139 of Report of Mr. Dunlop's Committee, 1865).

NAME OF RAILWAY.	Year.	Gross Revenue.		Value.	Maintenance and Renewal of Way and Stations.				
		Total.	Amount per Mile.		Total Amount Expended.	Per-Centage		Miles Maintained.	Cost per Mile.
						To Value.	To Receipts.		
		£.	£.	£.	£.	£.	£.		£.
Scottish Central	1865-66	290,936	2,645	93,532	28,885	31	9·9	110	262
Scottish North Eastern	1865-66	272,954	1,909	100,482	24,000	24	8·8	143	167
Ditto	1866-67	293,890	1,985	107,989	24,000	22	8·1	148	162
Caledonian	1865-66	975,761	3,376	412,663	108,640	26	11·1	289	376
Ditto, including Scottish Central	1866-67	1,367,458	3,210	551,579	144,422	26	10·5	426	339
Ditto, including Scottish North Eastern	1867-68	1,697,174	2,896	624,458	153,586	24	9·6	586	262
Ditto, including Forth and Clyde Canal	1868-69	1,790,469	3,014	633,818	174,148	27	9·8	594	293
Ditto	1869-70	1,878,437	3,000	629,495	182,544	29	9·8	628	292
Five Years		8,567,079	—	3,154,016	840,225	—	—	2,924	—
Average		1,713,416	2,930	630,803	168,045	27	9·8	585	288
Edinburgh and Glasgow, including Bathgate.	1865-66	430,996	2,972	161,564	35,803	22	8·3	145	247
North British	1865-66	685,871	1,444	187,445	65,961	35	9·6	475	139
Ditto, including Edinburgh, and Glasgow and Monkland.	1866-67	1,272,861	1,788	363,395	91,505	25	7·2	712	129
Ditto	1867-68	1,303,640	1,831	203,605	150,138	74	11·5	712	219
Ditto	1868-69	1,356,199	1,870	229,867	186,046	81	13·8	725	257
Ditto	1869-70	1,417,162	1,955	268,765	195,401	73	13·8	725	270
Five Years		6,466,729	—	1,414,641	725,454	—	—	3,494	—
Average		1,293,346	1,850	282,928	145,091	51	11·2	699	207
Glasgow and South Western	1865-66	469,768	2,325	202,188	66,700	33	14·0	202	330
Ditto	1866-67	538,708	2,129	228,984	65,894	29	12·2	253	260
Ditto	1867-68	550,767	2,177	207,233	63,790	31	11·6	253	252
Ditto	1868-69	558,674	2,208	192,601	73,002	38	13·0	253	288
Ditto	1869-70	567,606	2,183	207,146	76,258	37	13·4	260	293
Five Years		2,685,523	—	1,038,152	345,644	—	—	1,221	—
Average		537,105	2,201	207,630	69,129	33	13·0	244	283
Highland, Inverness, and Aberdeen, and Inverness and Perth.	1865-66	162,322	703	51,702	9,063	17	5·6	231	39
Highland	1866-67	174,822	728	53,662	12,445	23	7·0	240	52
Ditto	1867-68	193,153	804	60,155	13,684	23	7·0	240	57
Ditto	1868-69	201,498	839	67,173	15,274	23	7·5	240	63
Ditto	1869-70	210,742	878	72,655	12,787	18	6·0	240	53
Five Years		942,537	—	305,311	63,253	—	—	1,191	—
Average		188,507	792	61,062	12,651	20	6·6	238	53
Great North of Scotland	1865-66	84,955	1,440	19,012	4,830	25	5·7	59	82
Ditto	1866-67	85,595	1,451	19,036	5,625	29	6·5	59	95
Ditto, includes new Leased Branch Lines.	1867-68	134,010	657	25,326	10,400	41	7·7	204	51
Ditto, includes Deeside Lines	1868-69	179,727	670	40,584	14,745	36	8·2	268	55
Ditto	1869-70	182,697	682	37,871	17,510	46	9·6	268	65
Five Years		666,984	—	141,829	53,110	—	—	858	—
Average		133,397	775	28,366	10,622	37	7·9	172	61

17 June 1870.

G. Dods, Assessor.

The SUMS entered in this Table for Maintenance is the Amount Expended in Maintaining and Repairing the Permanent Way proper, being exclusive of Worked Lines, Canals, Sidings, and Stations.

RAILWAYS.	Year.	Gross Revenue.		Value.	Maintenance of Permanent Way.				
		Total.	Amount per Mile.		Net Amount	Per-Centage		Net Miles Maintained.	Cost per Mile.
						To Value.	To Gross Revenue.		
		£.	£.	£.	£.	£.	£.		£.
Caledonian	1867-68	1,697,174	2,896	624,458	140,302	22	8·2	586	240
	1868-69	1,790,460	3,014	633,818	160,689	25	9·	594	270
	1869-70	1,878,437	3,000	629,495	156,849	25	8·3	628	250
	Three Years	5,366,080	- -	1,887,771	457,840	—	- -	1,808	—
	Average	1,788,693	2,970	629,257	152,613	24	8·5	603	253
North British	1867-68	1,303,640	1,831	203,605	130,432	64	10·	712	183
	1868-69	1,356,199	1,870	229,867	174,548	76	12·8	725	241
	1869-70	1,417,162	1,955	268,765	173,793	65	12·2	725	240
	Three Years	4,077,001	- -	702,237	478,773	—	- -	2,162	—
	Average	1,359,000	1,884	234,079	159,591	68	11·7	721	221
Glasgow and South Western	1867-68	550,767	2,177	207,233	59,806	29	10·8	253	236
	1868-69	558,674	2,208	192,601	68,022	35	12·	253	269
	1869-70	567,606	2,183	207,146	65,474	32	11·5	260	252
	Three Years	1,677,047	- -	606,980	193,302	—	- -	766	—
	Average	559,016	2,192	202,327	64,434	32	11·5	255	252
Highland	1867-68	193,153	804	60,155	12,866	21	6·6	240	54
	1868-69	201,498	839	67,137	13,772	20	6·8	240	57
	1869-70	210,742	878	72,655	11,658	16	5·5	240	48
	Three Years	605,393	- -	199,947	38,296	—	- -	720	—
	Average	201,798	840	66,649	12,765	19	6·2	240	52
Great North of Scotland	1867-68	134,010	657	25,326	10,062	40	7·5	204	49
	1868-69	179,727	670	40,584	14,079	35	7·8	268	52
	1869-70	182,697	682	37,871	16,648	44	9·	268	62
	Three Years	496,434	- -	103,781	40,789	—	- -	740	—
	Average	165,478	670	34,594	13,596	39	8·2	247	55

Edinburgh, 17 June 1870.

G. Dods, Assessor.

REPORT

FROM THE

SELECT COMMITTEE

ON

VALUATION OF LANDS AND ASSESSMENTS (SCOTLAND) BILL;

TOGETHER WITH THE

PROCEEDINGS OF THE COMMITTEE,

MINUTES OF EVIDENCE,

AND APPENDIX.

Ordered, by The House of Commons, *to be Printed,*
24 *June* 1870.

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I N D E X

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I N D E X.

[*N.B.*—In this Index the *Figures* following the Names of the Witnesses refer to the Questions in the Evidence; and those following *App.* to the Pages in the Appendix.]

A.

ABERDEEN WATERWORKS. Return showing the valuation of this undertaking in each county and burgh for the year 1869-70, the cumulo value being 7,211 *l.*, *App.* 140.

Accidents (*Railways*). Expediency of increased deduction in the valuation of railways, on account of the risks and accidents to which they are liable, *Dougall* 1208. 1249–1253. 1276–1280. 1349–1351.

Accounts. Obligation upon railway companies to supply accounts to the assessor, in order to enable him to arrive at a valuation, *Walker* 460, 461.

Acreage (*Railways*). Evidence to the effect that, excluding certain large towns and the Parliamentary burghs, the railways pay one-tenth of the poor rates in Scotland, whilst they occupy only one-thousandth part of the acreage of the country, *Walker* 520–536. 600–602.

Conclusion as to the fairness of valuing railways in the same way as houses, iron works, &c., and without any reference to the acreage occupied, or the value of the adjoining land, *Munro* 1649–1659. 1678 1682——Decided objection to a valuation of railways according to acreage and the value of adjoining property, *Beattie* 1910. 1925, 1926——Statement of the acreage of the burgh of Dundee, and of its value, as compared with the value of the acreage occupied by the Caledonian Railway; great increase in the valuation of the latter if assessed according to the acreage value, *Macdonald* 2292–2308.

Return showing the area of each county in acres, and the area occupied by railways and stations in each county, *App.* 142——Total of 20,148 acres occupied by railways and stations, or only about one-tenth of one per cent. of the acreage occupied by all other property, *ib.*

Appeals. Gradual diminution of appeals since the principle of witness's valuation of railways has been better understood, *Dods* 60–62.

Assessor of Railways and Canals. Witness is appointed by the Government; way in which paid, *Dods* 329, 330.

B.

Banks. Instances of the extremely low valuation of banks as compared with their valuation if dealt with in the same way as railways; reference more especially to the National Bank of Scotland, *Walker* 498–500. 630. 761–767.

Beattie, Peter. (Analysis of his Evidence.)—Is inspector of poor for the Barony parish of Glasgow; has had twenty-three years' experience of parochial matters, 1816–1818——Considerable difficulties experienced in settling with the railway companies as to the valuation upon which they should pay to the poor rates of the Barony parish; especial difficulty in the case of the North British Company, 1819–1821. 1829–1839. 2040–2042——Compromise between the parishes and the railway companies as regards the Bill of 1867, upon the understanding that the companies were to be satisfied with an allowance of half the maintenance of way, 1822–1829.

Undue claims to deduction put forward by the railway companies in Barony parish since the Act of 1867; large per-centage of deduction as compared with that allowed on other property, 1829–1850——Approval of the present Bill, in so far as it repeals the 37th clause of the Poor Law Act, 1851, 1852. 1890——Particulars relative to a decision

Report, 1870—*continued.*

Beattie, Peter. (Analysis of his Evidence)—*continued.*

of the Court of Session in March 1853 as to the principles for arriving at the cumulo value, and at the net value; adoption of these principles by Mr. Dods, save as regards stations, 1853-1856.

Impracticability of applying deductions to various classes of property save on the principle of averages, 1857–1859——Expensive litigation with the North British Company, ending with a compromise whereby there was to be a deduction of thirty-one and a half per cent. on Mr. Dods' valuation, 1860–1865——Varying deduction allowed to railways in different parishes, the country parishes being as a rule very much at the mercy of the companies, 1866–1874.

Action of the parishes in 1868 and 1869 with a view to the passing of a Bill for repealing the 37th section of the Poor Law Act; clause proposed by the railway companies whereby they were to be allowed the whole of the maintenance of way, and were to be guarded against classification, 1875–1886. 1971–1988. 1991–2000——Rejection of the Bill of 1869, owing to the opposition of millowners and the counties, 1879, 1880. 1951–1963. 1981, 1982——Complaint as to the present Bill being in violation of the terms of the Bill of last Session, in proposing to divide the gross value by four, and to assess upon the result, 1887–1902.

Concession to the railways in allowing them to deduct the whole of the maintenance of way; this was agreed to for the sake of peace and the avoidance of litigation, 1886. 1900–1902. 1949, 1950. 1971–1980. 1989, 1990——Unequal operation of the system of dividing the cumulo among the parishes, the railways being a gainer by this plan, 1904–1909——Decided objection to a valuation of railways according to acreage and the value of adjoining property, 1910. 1925, 1926——Unfair result as regards heritages generally in the Barony parish, and in various other parishes, if the Bill become law, 1911–1913. 1942, 1943. 2004.

Unfairness in assessing railways on less than their valuation, 1914——Exceptions taken to Mr. Walker's statements as to the relative valuation of railways, and of other property in different counties and burghs, 1915–1924——Correction of Mr. Walker's evidence in regard to the great increase of railway valuation in Glasgow since 1849; 1927–1939——Illustrations of the comparative operation of the former system of means and substance in Glasgow, and of the present system, 1944–1948.

Varying deduction for maintenance in the case of different railways; large allowance in the case of the North British Company, 1964–1970. 2002, 2003——Difference of opinion among the parishes in 1869 as to the deduction to be allowed to railways, though there was an unanimity of opinion in favour of repealing the 37th clause of the Poor Law Act, 1983–1988. 2001——Very general feeling against the provisions of the present Bill, 2001.

Examination as to a deduction of 40 per cent., chiefly for maintenance of way having been allowed prior to the Act of 1867, the deduction since that Act being about 35 per cent., 2005–2039——Statement to the effect that witness sees no reason why the per-centage of deduction should be less for a water company than a railway company, 2043–2050——Opinion as to the fairness of a deduction of 15 per cent. upon land, as in the Barony parish, and of 20 per cent. upon railways, and all other heritages, 2051–2061——Larger deduction agreed to in the case of railways in the parish than they are entitled to, in order to avoid litigation, 2062, 2063.

Doubt as to there being any valid objection to the system of valuing railways with reference to their net value, or the rent they would fetch, from year to year, 2064–2074——Means of valuing railways by taking a per-centage on the cost, 2075, 2076——Explanation as to the selection of witness in order to represent the Barony parish on the present occasion, his expenses being paid, 2077–2085. 2111–2113.

Further explanation as to witness being prepared to concede a deduction in respect of the whole cost of the maintenance of way, though involving an unfairness to other heritages not allowed a similar deduction, 2086–2110——Main objection of witness to Clause 6 of the Bill, proposing to assess upon one-fourth of the gross value, 2093–2095.

Berwickshire Railway. Statement submitted by Mr. Dods, showing the value of the railway in each parish, county and burgh, specifying separately the value of the stations, and the value of the line, *App.* 130.

Return, submitted by Mr. Walker, showing the capital under different heads, the gross receipts, working expenses and net revenue, the interest and dividends, the return per cent. on total capital, and the rates and taxes paid, for the year ending 31st January 1870, *App.* 141.

Bill of 1869. Reference to an arrangement or compromise last year by which the whole of the maintenance of way was to be deducted, *Dougall* 1255–1260——Action of the parishes in 1868 and 1869 with a view to the passing of a Bill for repealing the 37th section of the Poor Law Act; clause proposed by the railway companies, whereby they were

Report, 1870—*continued*.

Bill of 1869—continued.

were to be allowed the whole of the maintenance of way, and were to be guarded against classification, *Beattie* 1875–1886. 1971–1988. 1991–2000——Rejection of the Bill of 1869 owing to the opposition of millowners and the counties, *ib.* 1879, 1880. 1951–1963 1981, 1982——Complaint as to the present Bill being a violation of the terms of the Bill of last Session in proposing to divide the gross value by four, and to assess upon the result, *ib.* 1887–1902.

Blast Furnaces (*Lanark*). Particulars relative to the valuation of blast furnaces in Lanarkshire, at the rate of 300 *l.* for each furnace, there being no allowance for repairs, *Munro* 1467–1471. 1567–1571. 1579–1585. 1646, 1647. 1670–1677. 1683–1686.

Blenkinsop, James. (Analysis of his Evidence.)—Is solicitor to the London and North Western Railway Company, 2741, 2742——Explanation of the system adopted by the company in order to arrive at the gross and net earnings of the railway in each parish, and the amount of deduction for maintenance of way, &c., 2743–2771——Great variation in the cost of maintenance of way in different parishes, 2743. 2764–2769——Great variation also in the assessment, 2743–2745. 2759.

Allowance of a deduction of 20 per cent. on the value of the plant, 2747——Explanation as to the valuation of the stations, 2752–2758——Deductions, in addition to the working expenses, to the extent of about one-fourth or one-fifth of the net receipts, 2765, 2766——Impression that the company is assessed at about one-fourth or one-fifth of the gross receipts, 2773–2775.

Bridges. Valuation of bridges in Glasgow by taking the revenue as the basis, certain deductions being allowed, *Donaldson* 2117.

C.

Caledonian Canal. Return showing the total valuation in each county for the year ending Whit Sunday 1870, specifying separately the value of the wharves, &c., *App.* 115——Statement showing the cumulo value for the year ended Whit Sunday 1870; also the value in each parish, county, and burgh, specifying separately the value of the wharves, &c., and the value of the canal, *ib.* 137.

Caledonian Railway. Illustration in the case of the Caledonian Railway of the unduly high valuation imposed by the assessor, this being 33 per cent. upon the gross revenue, and 62 per cent. upon the net revenue, *Walker* 462–476——Illustrations of the severe pressure of the rates upon the Caledonian Company, *ib.* 779–782.

Relief given to the Caledonian Company by the Act of 1867 as regards its assessment in Dundee, and in Liff and Benvie; small amount of poor-rate paid by the company, *Macdonald* 2281–2291. 2357–2360——Large usage of the streets of Dundee by railway carts, &c., whereas the company's contribution towards the maintenance of the streets is exceedingly small; examination in detail on this point, *ib.* 2309–2322. 2361–2368. 2376–2380. 2402–2413.

Statement, furnished by Mr. Dods, showing the gross revenue of the railway, the value of plant and locomotive stores, working expenses, amount allowed for tenants' profits, the cumulo valuation, and the valuation per mile of line, exclusive of stations, wharves, &c., for the year 1869–70, *App.* 111——Abstract accounts on which the valuation of the railway for 1869–70 is founded, *ib.* 111, 112.

Statement showing the value of the railway in each parish, county, and burgh, specifying separately the value of the stations and of the line, *App.* 118–122.

Return, submitted by Mr. Walker, showing the capital under different heads, the gross receipts, working expenses and net revenue, the interest and dividends, the return per cent. on total capital, and the rates and taxes paid, for the year ending 31st January 1870, *App.* 141.

Paper delivered in by Mr. Walker, showing the capital receipts and revenue accounts, the rates and taxes paid, and the proportion of valuation to gross revenue and to net revenue, *App.* 145.

Abstract statement submitted by Mr. Dods, showing the gross revenue and the amount per mile, the valuation, cost of maintenance of way and stations, &c., for the five years ended 1869–70, *App.* 162——Statement showing for the three years ended 1869–70 the gross revenue, valuation, and the amount expended in maintaining and repairing the permanent way, exclusive of worked lines, stations, &c., *ib.* 163.

Canals. Statement showing the valuation of certain canals in each county for the year ended Whit-Sunday 1870, specifying separately the value of the wharves, &c., *App.* 115——Statement showing the cumulo value for the year ended Whit Sunday 1870; also the value in each parish, county, and burgh, specifying separately the value of the wharves, &c., and the value of the canal, *ib.* 137.

Report, 1870—*continued.*

Classification. Grounds for objecting to the system of classification in the rating of lands and houses and of railways, *Walker* 608–617——Consideration of the relative claim to deductions in the case of minerals, iron, and oil works, houses, railways, &c., it being extremely difficult to classify the deductions which should be allowed for each description of property; witness, in fact, would give no deductions at all, *Munro* 1503 *et seq.*—— Immense difficulty of a classification admitting of varying deductions, *Dreghorn* 1707–1710——Impracticability of applying deductions to various classes of property save on the principle of averages, *Beattie* 1857–1859.

Opinion as to there being no great difficulty in classifying property with reference to deductions, so as to arrive at the net value in all cases, *Wilson* 2562, 2563. 2569–2599.

Clyde Trust. Mode of assessment in the case of the Clyde Trust adverted to, *Dreghorn* 1743–1747——Valuation of the property of the Clyde trustess in Glasgow with reference to the amount of the dues, certain deductions being allowed; particulars heron, *Donaldson* 2116. 2120–2122. 2158–2165. 2229–2232.

Grounds for the conclusion that the Trust should be put in the same class for valuation as gas-works and waterworks, *Reith* 2448 *et seq.*——The parishes now allow 30 per cent. for repairs, maintenance, &c., whereas, under the Bill, the Trust would be deprived of this allowance, *ib.* 2448*–2450—— An action is now pending under which there is every reason to believe that the allowance will be increased to 36 per cent., including a deduction for dredging, *ib.* 2448*–2450. 2453, 2453*. 2492.

Particulars relative to the present valuation of the harbour, quays, and wharves of the Clyde, the parochial boards not allowing any deduction for dredging, *Reith* 2448*–2450 —— Evidence in support of the claim to deduction for dredging, as well as for the maintenance and repair of the quays and wharves, *ib.* 2450, 2450*. 2458, 2459. 2474. 2497 *et seq.*—— Serious increase of burden in the case of the River Trust if the Bill be passed, as compared with the expected deduction of 36 per cent., *ib.* 2450–2455. 2460–2473.

Conclusion as to its being impracticable to value or assess the river, harbour, and wharves by means of a per-centage on the cost of the works, *Reith* 2479–2490—— Opinion as to the impossibility of letting the harbour and the navigation, *ib.* 2530–2536. 2544, 2545.

Paper containing details relative to the valuation of the Clyde navigation, *App.* 155, 156.

Cost of Construction. Examination to the effect that it would be more fair and equitable to the railway companies if they were assessed upon the value of construction in each parish, with reference to the value of surrounding property, *Dods* 148–173. 179–211. 222–233. 272–295. 331 *et seq.*—— Objections to valuing railways by a rate per cent. upon the original cost of construction, *ib.* 377–393.

Obstacles to valuation by means of a per-centage on the original outlay, *Walker* 582 —— Objection to railways being rated with reference to the outlay in each parish instead of with reference to the letting value, *ib.* 646, 647. 725–744. 830–848. 941——Total of between 57,000,000 *l.* and 58,000,000 *l.* as the expenditure on railways in Scotland, *ib.* 919–923—— Witness repeats that railways cannot fairly be assessed by means of a per-centage on their cost, *ib.* 1045–1049.

Objections to a plan of valuation by means of a rate per cent. upon the capital employed, *Dougall* 1333–1345—— Means of valuing railways by taking a per-centage on the cost, *Beattie* 2075, 2076——Obstacles to valuing railways by a per-centage upon the cost, *Donaldson* 2132, 2133. 2189. 2208–2211.

Country Parishes. Varying deduction allowed to railways in different parishes, the country parishes being as a rule very much at the mercy of the companies, *Beattie* 1866–1874.

Crinan Canal. Statements showing the cumulo value for the year ended Whit-Sunday 1870; also the value in each parish, county, and burgh, specifying separately the value of the wharves, &c., and the value of the canal, *App.* 115. 137.

Cumulo Valuation. Approval of the system of cumulo valuation and of the mileage principle, the objection being that the deductions are altogether inadequate, *Walker* 565–567. 737–744. 830–836.—— *See* also *Distribution of Valuation.*

D.

Dalry (*Ayr.*) Explanation relative to the railway valuation in the parish of Dalry, and the amount of poor rates paid by the Glasgow and South Western Company, *Walker* 790–796—— Total of about 20,000 *l.* as the yearly amount of railway traffic in the parish of Dalry, *ib.* 1097.

Report, 1870—*continued.*

Deductions (*Houses, Railways, &c.*). In the valuation of railways witness first took the gross revenue, from which he deducted the working expenses, together with an allowance of 25 per cent. on the value of the plant, *Dods* 5–22——Explanation as to a deduction of half the maintenance of way being now allowed in the valuation of railways, less the cost of maintenance of stations and workshops, *ib.* 5, 6. 30–43——Increase of the deductions allowed by witness for tenants' profits, on appeal to Lord Ordinary, who confirmed the principle of witness's assessment, *ib.* 23–29——Illustration in the case of the Glasgow and South Western Railway of the several deductions allowed and of the general principle adopted by witness in order to arrive at the annual value, *ib.* 40–57.

Consideration of the relative claim to deductions in the case of minerals, iron and oil works, houses, railways, &c., it being extremely difficult to classify the deductions which should be allowed for each description of property; witness in fact would give no deductions at all, *Munro* 1503 *et seq.*——Disapproval of the proposal in the Bill to allow a deduction in respect of the whole cost of the maintenance of way; ample deductions already allowed by Mr. Dods, *ib.* 1660–1669.

Practice in assessing for the poor rate in Govan parish of allowing a deduction of 7½ per cent. on land, and of 12½ per cent. on houses, minerals, and all other property, *Dreghorn* 1695–1697——Great inequality of a uniform allowance of 12½ per cent. for repairs in the cases of house property, &c., it being preferable to abolish deductions altogether, *ib.* 1698–1706——Immense difficulty of a classification admitting of varying deductions, *ib.* 1707–1710.

Impracticability of applying deductions to various classes of property save on the principle of an average, *Beattie* 1857–1859——Difference of opinion among the parishes in 1869 as to the deduction to be allowed to railways, though there was an unanimity of opinion in favour of repealing the 37th clause of the Poor Law Act, *ib.* 1983. 1988–2001.

Explanation that in making his valuations for Glasgow City, witness has nothing to do with deductions, *Donaldson* 2140–2143——Conclusion as to the inexpediency of the system of deductions generally, *ib.* 2233–2238.

Opinion as to there being no great difficulty in classifying property with reference to deductions, so as to arrive at the net value in all cases, *Wilson* 2562, 2563. 2569–2589——Satisfactory operation of the system of deductions at Hawicke, *ib.* 2562. 2588–2590.

Similar principle observed in the assessment of railways in England as of land, deductions being allowed from the estimated value to let, for repairs, insurance, and renewal, in order to arrive at the rateable value, *Fry* 2603–2607. 2617, 2618. 2619–2628. 2640–2642——Frequent cases before the Court of Queen's Bench upon the question of deductions in England; summary of deductions sanctioned by the Court, *ib.* 2607, 2608. 2665–2668——Explanation as to the gross estimated rental being the rent paid by the tenant, the rateable value for poor rate assessment being arrived at by making certain deductions, *ib.* 2619–2628. 2632–2634. 2720–2726.

Varying practice as to the amount of deductions allowed in the assessment of railways in England, the matter resting with the local authorities, and there being frequent complaints and appeals, *Fry* 2643–2655. 2657–2671. 2675–2681——Provision in the law in England that the whole cost of the maintenance of way is to be deducted, *ib.* 2656——Opinion that railways should stand on the same footing as houses, mills, &c., upon the question of deductions for maintenance and renewal, *ib.* 2686–2693. 2712–2716——Similar basis laid down by law for the assessment of the poor rates and county rates, though a different practice is pursued as to the deductions allowed, *ib.* 2693–2704.

Explanation of the system adopted by the London and North Western Company to arrive at the gross and net earnings of the railway in each parish, and the amount of deduction for maintenance of way, &c., *Blenkinsop* 2743–2771——Deductions, in addition to the working expenses, to the extent of about one-fourth or one-fifth of the net receipts, *ib.* 2765, 2766.

See also *Distribution of Valuation. Glasgow. Lands and Heritages. Maintenance of Way. Net Revenue or Rental. Plant. Railways. Risks. Salaries and Wages. Stations.*

Deeside Railway. Statement furnished by Mr. Dods, showing the value of the railway in each parish, county, and burgh, specifying separately the value of the stations and the value of the line, *App.* 131.

Return submitted by Mr. Walker, showing the capital under different heads, the gross receipts, working expenses, and net revenue, the interest and dividends, the return per cent. on total capital, and the rates and taxes paid, for the year ending 31st January 1870, *App.* 141.

Distribution of Valuation. Examination to the effect that it would be more fair and equitable to the railway companies if they were assessed upon the value of construction in each parish, with reference to the value of surrounding property, *Dods* 148–173. 179–211. 222–233. 272–295. 331 *et seq.*——Question as to its being any advantage on the whole

Report, 1870—*continued.*

Distribution of Valuation—continued.

whole to railway companies if valued in each parish separately, *Dods* 180–187. 222–233——Necessity under the Valuation Act of distributing the value over the mileage of the railway, *ib.* 219–221——Absence of dispute by the parishes in regard to witness's allocation of the value, *ib.* 270, 271——Objections to the plan in England of valuing railways according to their profits in the different parishes, *ib.* 291–295. 415–422.

Non-objection to the mode of allocation of the total valuation between the different parishes, *Walker* 552–555——Obstacles to a separate valuation in each parish with reference to the average value of the surrounding ground, *ib.* 556–565——Further statement that witness does not object to the principle of a cumulo valution distributed amongst the parishes, the objection being that the valuation as now arrived at is much too high, *ib.* 565–567. 737–744. 830–836——Objection to railways being rated with reference to the outlay in each parish instead of with reference to the letting value, *ib.* 646, 647. 725–744. 830–848. 941.

Non-objection to the system of division of the cumulo value over the parishes, *Dougall* 1380——Unequal operation of the system of dividing the cumulo among the parishes, the railways being a gainer by this plan, *Beattie* 1904–1909——Disapproval of the plan of distributing the *cumulo* valuation over the parishes, *Donaldson* 2127–2129.

Injustice to town parishes by the present mode of distribution of the cumulo value of railways; amended plan suggested, *Macdonald* 2331–2339. 2381–2383——Approval of distribution according to population, valuation, and mileage combined, *ib.* 2332–2334. 2381, 2382——Undue advantage to the companies by the present mode of distribution, *ib.* 2338, 2339. 2383.

State of the law in England in regard to the estimated yearly value of railways being arrived at separately in each parish or union; obstacles to the working of this plan, so that a modified mileage principle is recognised, *Fry* 2609–2613——Approval of a modification of the Scotch system of a cumulo valuation distributed over the parishes on the mileage principle, *ib.* 2682–2685.

Dividends. Small average dividend paid by the Scotch railways as compared with the valuation, *Walker* 777, 778. 883–895. 1026–1034——Admission as to the value of the North British and other railways; that is, as determined by the dividends paid, *ib.* 983, 984. 1025–1034.——See also *Ordinary Shareholders.*

Docks and Harbours. Important distinction between docks and harbours and railways, as regards the claim to deductions from the net revenue, *Walker* 924–932.

Dods, George. (Analysis of his Evidence.)—Has been assessor of railways and canals in Scotland since the Land Valuation Act of 1855; 1–3——Explanation of the principle adopted by witness in 1855, and since continued, in order to ascertain the annual value of railways, 4 *et seq.*——In the first instance witness took the gross revenue, from which he deducted the working expenses, together with an allowance of 25 per cent. on the value of the plant, 5–22——Explanation as to a deduction of half the maintenance of way being now allowed, less the cost of maintenance of stations and workshops, 5, 6. 30–43.

Increase of the deductions allowed by witness for tenants' profits, on appeal to the Lord Ordinary, who confirmed the principle of witness's assessment, 23–29——Illustration in the case of the Glasgow and South Western Railway of the several deductions allowed, and of the general principle adopted in order to arrive at the annual value, 40–57——Communication of witness with the secretary of the railway company when the value is ascertained, in order that any errors may be rectified, 58, 59. 269–271——Gradual diminution of appeals since the principle has been better understood, 60–62.

Statement handed in showing witness's valuation of the several railways, 63——Increase of the annual value of the heritage accordingly as the gross revenue increases, 64–70——Care taken by witness to verify the figures received from the companies, 71–73. 253–258.

Instances of waterworks voluntarily placed under witness for assessment, 74–77——Similar principle in the valuation of waterworks as of railways, the gross revenue being first taken, the working expenses deducted, and deduction being also allowed for tenants' profits, 74–86——Particulars of the valuation of the Glasgow waterworks, and the apportionment among the different parishes in which there are water pipes or aqueducts, 76–143. 249–252——Valuation of gas works in the same way as railways and waterworks; instance in the case of the Glasgow City and Suburban Gas Company, 144–147.

Examination to the effect that it would be more fair and equitable to the railway companies if they were assessed upon the value of construction in each parish, with reference to the value of surrounding property, 148–173. 179–211. 222–233. 272–295. 331 *et seq.*——Explanation as to the Caledonian Railway being rated by witness at 803 *l.* a mile, whilst

Report, 1870—*continued.*

Dods, George. (Analysis of his Evidence)—*continued.*

whilst the North British Railway is rated at only 275 *l.* a mile; valueless character of a great portion of the latter line, 174–178. 213–218. 371–376.

Question as to its being any advantage, on the whole, to railway companies if valued in each parish separately, 180–187. 222–233——Defence of the system adopted by witness in order to arrive at the rent for which, taking one year with another, the railway would let; admission, however, that no one would give, as rent, the annual value arrived at by witness, 188–211. 240–248. 272. 331–358——Necessity under the Valuation Act of distributing the value over the mileage of the railway, 219–221.

Particulars as to the separate valuation of the stations, a deduction of 5 per cent. on the cost being allowed, 234–239. 296——Reference to the Bathgate Railway as being let to the North British; it was never valued by witness, 243–245. 423–425——Increased rent paid by the North British Company for the Peebles line, as compared with the value put on it by witness, 246, 247.

Satisfactory data upon which witness arrives at the amount of working expenses, and at the cost of maintenance, 253–261——Deduction allowed in respect of tenants' rates, 262, 263. 328——Absence of dispute by the parishes in regard to witness's allocation of the value, 270, 271——Objections to the plan in England of valuing railways according to their profits in the different parishes, 291–295. 415–422.

Varying cost of maintenance of way of the several railways, that of the North British line being exceptionally high, 297–303——Relative amount of the cost of maintenance of railways, and of houses, mills, &c., a deduction of only half this cost being allowed in the case of railways; question hereon as to an extension of such deduction, 304–324——Witness is appointed by the Government; way in which paid, 329, 330.

Evidence as to the adoption by witness of a means and substance process in order to arrive at the value of railways, this principle not being applied to any other property, except gas and waterworks; disparity of results produced by this system, 331 *et seq.*——Objections to valuing railways by a rate per cent. upon the original cost of construction, 377–393——Approval of the adoption of the principle of means and substance in the valuation of harbours, 410–414.

Donaldson, James. (Analysis of his Evidence.)—Has been assessor and valuator to the City of Glasgow for several years, 2114——Valuation of houses and shops in Glasgow at the actual rent, 2115——Valuation of mills and factories at 5 per cent. on the cost of the ground, and 7½ per cent. on the cost of the buildings and fixed machinery, *ib.*——Valuation of the property of the Clyde trustees with reference to the amount of the dues, certain deductions being allowed; particulars hereon, 2116. 2120–2122. 2158–2165. 2229–2232——Valuation also of bridges and gas works, by taking the revenue as the basis, 2117, 2118.

Evidence relative to the valuation of railways, showing witness's grounds for the conclusion that the system adopted by Mr. Dods of valuing on the basis of the revenue is the right system, and that the companies have no cause to complain, 2119. 2123 *et seq.*——Disapproval of the plan of distributing the cumulo valuation over the parishes, 2127. 2129——Obstacles to valuing railways by a per-centage upon the cost, 2132, 2133. 2189. 2208–2211——Unfairness to other property by the proposed concession to railways under Clause 6 of the Bill, 2134–2139. 2154–2156.

Explanation that in making his valuations witness has nothing to do with deductions, 2140–2143——Assessment of railways under several local Acts at only one-fourth of the valuation on the valuation roll, 2144——Great increase since 1855 in the valuation of the Queen-street and Cowlairs stations at Glasgow, the buildings having been largely extended, 2145–2147——Great variation in the cost of repairs of house property, 2148——Much lower valuation per yard of the North British station at Glasgow than of the adjoining property, 2149–2154. 2214–2219.

Examination in further explanation, and in defence, of the method adopted by witness in the valuation of public works, such as mills, gas works, &c., 2166 *et seq.*; 2220–2222. 2240–2244——Necessity of a different rule in the valuation of railways, mills, gas works, &c., and of houses, on account of the impracticability of letting the former, 2190–2199——Concession to the railways by the proposed deduction of the whole cost of the maintenance of way, 2224–2228——Conclusion as to the inexpediency of the system of deductions generally, 2233–2238.

Dougall, Andrew. (Analysis of his Evidence.)—Represents the Highland Railway Company, and submits that the valuation of the railway is excessive, 1108 *et seq.*——Grounds for concluding that a deduction should be allowed of 25 per cent. upon the sum of 50,000 *l.* a year paid in salaries and wages, as profits upon the men's labour, 1112–1119. 1216–1221. 1254—— Expediency also of a deduction of the whole of the maintenance of way, 1120–1126.

Approval of the principle of valuing a railway at what it would let for from year to year, it being impracticable, however, to carry out this principle on account of railways

Report, 1870—*continued.*

Dougall, Andrew. (Analysis of his Evidence)—*continued.*

not being marketable, 1131–1135. 1302, 1303——Statement in favour of valuation according to the dividends paid to the ordinary shareholders; consideration of objections to this plan, 1136–1143. 1206–1208. 1222–1244. 1304–1310.

Details relative to the excessive valuation of the Highland Railway, as compared with that of other property, and the excessive amount paid by the former in county rates, poor rates, &c., 1144 *et seq.*; 1389–1396——Explanation in regard to the police rates paid by the company in Elgin, Inverness, and other places; statement hereon as to the company watching their line and premises, 1172–1183. 1203–1205. 1245–1248. 1261–1275. 1389–1395—— Payment of rates in 1869 equal to one-third of the dividend paid to the ordinary shareholders, 1170, 1171.

Total of 7,100 *l.* paid by the company in rates and taxes in 1869, the valuation being 76,655 *l.*, 1184–1189——Conclusion as to the unfairness of the valuation with reference to the net earnings and the ordinary dividends, 1194–1202——Expediency of increased deduction on account of the risks and accidents to which railways are liable, 1208. 1249–1253. 1276–1280. 1349–1351——Fairness of valuing railways with reference to the value of the adjoining property; difficulty in carrying out this plan, 1209–1215.

Reference to an arrangement or compromise last year by which the whole of the maintenance of way was to be deducted, 1255–1260—— Statement of the capital of the Highland Railway, and the cost per mile, with further reference to the comparative valuation of the railway in each parish, and of the land and houses, 1281–1301. 1346–1353 ——Explanation in connection with the rents or dividends paid by the Highland Company for certain lines amalgamated, 1311–1332.

Objections to a plan of valuation by means of a rate per cent. upon the capital employed, 1333–1345—— Effect of the Bill as regards deductions in the case of land and of railways respectively, 1352–1357—— Considerations as to the effect of the Bill in reducing the valuation of the Highland Railway from 72,000 *l.* to 16,000 *l.*, the dividends paid to ordinary shareholders being 21,000 *l.*; 1358–1379——Non-objection to the system of division of the cumulo value over the parishes, 1380.

Dreghorn, David. (Analysis of his Evidence.)—Has had many years' experience in the collection of the poor rate in Govan parish, 1693, 1694——Practice, in assessing for the poor rate, of allowing a deduction of 7½ per cent. on land, and of 12½ per cent. on houses, minerals, and all other property, 1695–1697——Great inequality of a uniform allowance of 12½ per cent. for repairs in the case of house property, &c., it being preferable to abolish deductions altogether, 1698–1706.

Immense difficulty of a classification admitting of varying deductions, 1707–1710—— Expediency of the same deduction being allowed in respect of railway stations, and of buildings of a similar character, 1711–1713——Practice as to the assessment of railways in Glasgow for police purposes, and for parks and galleries, 1714–1717.

[Second Examination.]—Further statement as to the assessment of railways under the Glasgow Police Act, 1718——Instances of the great variation in the cost of repairs of house property, 1719–1724——Impracticability of rating property with reference to its contribution to pauperism, 1725–1727—— Great increase of burden upon other property in Govan parish if railways were exempted from the poor rate, 1728–1730.

Explanation in regard to railways in Govan parish getting a deduction of 5 or 6 per cent. in addition to the regular deduction of 12½ per cent., 1731–1742. 1780–1799—— Mode of assessment in the case of the Clyde Trust adverted to, 1743–1747——Further statement as to the deduction of 7½ per cent. on land, and of 12½ per cent. on all other property, and as to the great inequality in the per-centage cost of repairs, 1748–1779. 1802–1815.

Dundee. Information relative to the valuation of Dundee, and of the parish of Liff and Benvie, the system of assessment of owners and occupiers respectively, and the classification of property with reference to the deductions allowed from the valuation, *Macdonald* 2245 *et seq.*—— Allowance of a deduction of 5 per cent. on land, and of 20 per cent. on all other property, including railways, *ib.* 2273–2280. 2340–2342. 2345–2354——Relief given to the Caledonian Company by the Act of 1867 as regards its assessment in Dundee, and in Liff and Benvie; small amount of poor rate paid by the company, *ib.* 2281–2291. 2357–2360.

Statement of the acreage of the burgh of Dundee, and its value, as compared with the value of the acreage occupied by the Caledonian Railway; great increase in the valuation of the latter if assessed according to the acreage value, *Macdonald* 2292–2308——Large usage of the streets of Dundee by railway carts, &c., whereas the company's contribution towards the maintenance of the streets is exceedingly small; examination in detail on this point, *ib.* 2309–2322. 2361–2368. 2376–2380. 2402–2413.

The town council of Dundee and the two parochial boards have petitioned against the Bill, *Macdonald* 2329, 2330——Statement as to the deduction allowed at Dundee in respect

Report, 1870—*continued.*

Dundee—continued.

respect of the harbour, *Macdonald* 2340, 2341. 2396–2401——Great increase in the value of property at Dundee, owing chiefly to other causes than the introduction of railways, *ib.* 2384–2395.

E.

Edinburgh. Approval of the object of the present Bill by the magistrates and town council of Edinburgh, *Walker* 1097. 1105——Belief as to the city parochial board of Edinburgh being opposed to the Bill, *ib.* 1106, 1107.

Edinburgh and Bathgate Railway. Reference to the Bathgate Railway as being let to the North British; it was never valued by witness, *Dods* 243–245. 423–425.

Statement showing the value of the railway in each parish, county, and burgh, specifying separately the value of the stations and the value of the line, *App.* 133.

Edinburgh Water Company. Sundry details in connexion with the Edinburgh Water Company, and its valuation by the City assessor; conclusion as to the exorbitant character of the valuation, *Ramsay* 1397 *et seq.*

Abstract statement of the income and expenditure of the company for the year ended 15th May 1869, *App.* 147.

England. Objections to the plan in England of valuing railways according to their profits in the different parishes, *Dods* 291–295. 415–422——Absence of any strict principle in arriving at valuations in England, *Walker* 916——Varying practice as to the amount of deductions allowed in the assessment of railways in England, the matter resting with the local authorities, and there being frequent complaints and appeals, *Fry* 2643–2655. 2657–2671. 2675–2681.

See also *Deductions.* *London and North Western Railway.* *Rateable Value.*

F.

Forth and Clyde Railway. Statement showing the value of the railway in each parish, county, and burgh, specifying separately the value of the stations and the value of the line, *App.* 133, 134.

Fry, Danby Palmer. (Analysis of his Evidence.)—Is one of the legal advisers of the Poor Law Board, 2601–2603——Similar principle observed in the assessment of railways in England as of land, deductions being allowed from the estimated value to let, for repairs, insurance, and renewal, in order to arrive at the rateable value, 2603–2607. 2617, 2618. 2619–2628. 2640–2642——Frequent cases before the Court of Queen's Bench upon the question of deductions; summary of deductions sanctioned by the court, 2607, 2608. 2665–2668.

State of the law in England in regard to the estimated yearly value of railways being arrived at separately in each parish or union; obstacles to the working of this plan, so that a modified mileage principle is recognised, 2609–2613——Separate valuation of the stations, 2614–2616——Explanation as to the gross estimated rental being the rent paid by the tenant, the rateable value for poor-rate assessment being arrived at by making the deductions before mentioned, 2619–2628. 2632–2634. 2720–2726.

Practice of levying the rates generally on the net rental, except the income tax and house duty, which are levied on the gross estimated rental, 2635–2639——Varying practice as to the amount of deductions allowed in the assessment of railways in England, the matter resting with the local authorities, and there being frequent complaints and appeals, 2643–2655. 2657–2671. 2675–2681——Provision in the law that the whole cost of the maintenance of way is to be deducted, 2656.

Approval of a modification of the Scotch system of a cumulo valuation distributed over the parishes on the mileage principle, 2682–2685——Opinion that railways should stand on the same footing as houses, mills, &c., upon the question of deductions for maintenance and renewal, 2686–2693. 2712–2716——Similar basis laid down by law for the assessment of the poor rates and county rates, though a different practice is pursued as to the deductions allowed, 2693–2704.

Instances of railway and certain other property in England contributing in the proportion of only one-third or one-fourth to certain rates; question hereon as to the expediency of clause 6 of the present Bill, 2705–2713——Decision of the Court of Queen's Bench that the rent is not to be taken as a final criterion of the rateable value; varying practice of assessment committees on this point, 2727–2740.

[Second Examination.]—Explanation, as regards the contribution of only one-fourth by certain property, that this has reference to the general district rate, and not to the poor rate, *p.* 108.

Report, 1870—*continued.*

G.

Gas Works. Valuation of gasworks in the same way as railways and waterworks; instance in the case of the Glasgow City and Suburban Gas Company, *Dods* 144–147——Valuation of gasworks in Glasgow by taking the revenue as the basis, certain deductions being allowed, *Donaldson* 2118.

Glasgow. Statement showing that under the means and substance principle the North British Railway Company paid 400 *l.* in poor rates in Glasgow City parish in 1849–50, whilst it paid 730 *l.* in 1869–70, and whilst merchants now pay only one-fifth of what they paid in 1850, *Walker* 446–459——Unduly high valuation of the North British stations in Glasgow further adverted to, *ib.* 585–587.

Examination with further reference to the great increase of railway assessment in Glasgow since 1849, and to the great decrease of assessment in the case of merchants during the same period, *Walker* 636–645. 694–724. 849–872——Doubt whether witness can supply particulars of the amount of traffic into Glasgow in 1849-50, though he will supply this information for 1868–69, *ib.* 700–709.

Inability of witness to supply a comparative statement of Glasgow traffic in 1849 and 1869, *Walker* 1097——Twofold increase in the poor rates paid by witness's company in the Barony parish since 1849, *ib.* 1097.

Considerable difficulties experienced in settling with the railway companies as to the valuation upon which they should pay to the poor rates of the Barony parish; especial difficulty in the case of the North British Company, *Beattie* 1819–1821. 1829–1839. 2040–2042——Undue claims to deduction put forward by the railway companies in Barony parish since the Act of 1867; large per-centage of deduction as compared with that allowed on other property, *ib.* 1829–1850.

Correction of Mr. Walker's evidence in regard to the great increase of railway valuation in Glasgow since 1849, *Beattie* 1927–1939——Illustrations of the comparative operation of the former system of means and substance in Glasgow and of the present system, *ib.* 1944–1948.

Examination as to a deduction of 40 per cent., chiefly for maintenance of way, having been allowed prior to the Act of 1867, the deduction since that Act being about 35 per cent., *Beattie* 2005–2039——Explanation as to the selection of witness in order to represent the Barony parish on the present occasion, his expenses being paid, *ib.* 2077. 2085. 2111–2113.

Great increase since 1855 in the valuation of the Queen-street and Cowlairs stations at Glasgow, the buildings having been largely extended, *Donaldson* 2145–2175——Much lower valuation per yard of the North British Station than of the adjoining property, *ib.* 2149–2154. 2214–2219.

Large increase expected in the valuation of property in Glasgow, and effect thereof as regards the amount of rates in the pound, *Reith* 2450*–2452.

Statement submitted by Mr. Beattie showing the operation of the assessment in the Barony parish of Glasgow under the existing law, and also the operation if the Bill be passed, *App.* 148——Statement of assessments, at 7 per cent., on lands and heritages in the parish for the year ended Whit Sunday 1869, distinguishing between railways, water companies, &c., *ib.* 149.

See also *Govan Parish.*

Glasgow Bridges. Paper containing details relative to the valuation of the several Glasgow bridges, *App.* 157.

Glasgow Courthouses Act. Reference to the Glasgow Courthouses Act as recognising the limitation of one-fourth as the basis of assessment with reference to the valuation, *Walker* 771. 1003–1007. 1016–1019.

Glasgow Gaslight Company. Return furnished by Mr. Dods showing the valuation of this undertaking in each county and burgh, for the year 1869–70, *App.* 140.

Paper, submitted by Mr. Donaldson, showing the valuation of the works, buildings, &c., of the company in the different parishes, *App.* 152, 153——Statement of deductions allowed by assessor from revenue in the years 1866, 1867, and 1868, *ib.* 154.

Abstract accounts relative to the valuation of the Gas Company for the year ending Whit-Sunday 1870, *App.* 160.

Glasgow, Paisley, and Ardrossan Canal. Statement showing the cumulo value for the year ended Whit Sunday, 1870; also the value in each parish, county, and burgh, specifying separately the value of the wharves, &c., and the value of the canal, *App.* 137.

Report, 1870—*continued.*

Glasgow and South Western Railway. Illustration in the case of the Glasgow and South Western Railway of the several deductions allowed, and of the general principle adopted by witness in order to arrive at the annual value, in the case of railways, *Dods* 40-57.

Statement showing the gross revenue of the railway, the value of plant and locomotive stores, working expenses, amount allowed for tenants' profits, the cumulo valuation, and the valuation per mile of line, exclusive of stations, wharves, &c., for the year 1869-70, *App.* 111——Abstract accounts on which the valuation of the railway for 1869-70 is founded, *ib.* 114——Statement showing the value of the railway in each parish, county and burgh, specifying separately the value of the stations and the value of the line, *ib.* 117, 118.

Return, submitted by Mr. Walker, showing the capital under different heads, the gross receipts, working expenses and revenue, the interest and dividends, the return per cent. on total capital, and the rates and taxes paid, for the year ending 31st January 1870, *App.* 141——Paper showing the capital, receipts and revenue accounts, the rates and taxes paid, and the proportion of valuation to gross revenue and to net revenue for the year ending 31st January 1869, *ib.* 145.

Abstract statement, submitted by Mr. Dods, showing the revenue and the amount per mile, the valuation, cost of maintenance of way and stations, &c., for the five years ended 1869-70, *App.* 162——Statement showing for the three years ended 1869-70 the gross revenue, valuation, and the amount expended in maintaining and repairing the permanent way, exclusive of worked lines, stations, &c., *ib.* 163.

See also *Dalry* (*Ayr*).

Glasgow Waterworks. Particulars of the valuation of the Glasgow Waterworks, and the apportionment among the different parishes in which there are waterpipes or aqueducts, *Dods* 76-143. 249-252——Allowance of 17½ per cent. for tenants' profits; appeal to the Lord Ordinary on this point, *ib.* 83, 84. 249-252.

Return showing the valuation of the undertaking in each county and burgh for the year 1869-70, *App.* 139——Abstract accounts on which the valuation of the Glasgow Waterworks for the year ending Whit Sunday 1870 is founded, *ib.* 161.

Govan Parish. Practice in assessing for the poor rate in Govan parish of allowing a deduction of 7½ per cent. on land, and of 12½ per cent. on houses, minerals, and all other property, *Dreghorn* 1695-1697. 1748-1779. 1802-1815——Great increase of burden upon other property in Govan parish if railways were exempted from the poor rate, *ib.* 1728-1730——Explanation in regard to railways in Govan parish getting a deduction of 5 or 6 per cent. in addition to the regular deduction of 12½ per cent., *ib.* 1731-1742. 1780. 1799.

Great North of Scotland Railway. Statement by Mr. Dods showing the gross revenue of the railway, the value of plant and locomotive stores, working expenses, amount allowed for tenants' profits, the cumulo valuation, and the valuation per mile of line, exclusive of stations, wharves, &c., for the year 1869-70, *App.* 111——Statement showing the value of the railway in each parish, county, and burgh, specifying separately the value of the stations and the value of the line, *ib.* 126, 127.

Return submitted by Mr. Walker, showing the capital under different heads, the gross receipts, working expenses and net revenue, the interest and dividends, the return per cent. on total capital, and the rates and taxes paid for the year ending 31st January 1870, *App.* 141——Paper showing the capital, receipts, and revenue accounts, the rates and taxes paid, and the proportion of valuation to gross revenue and to net revenue for the year ending 31st January 1869, *ib.* 145.

Abstract statement submitted by Mr. Dods, showing the gross revenue and the amount per mile, the valuation, cost of maintenance of way and stations, &c., for the five years ended 1869-70, *App.* 162——Statement showing for the three years ended 1869-70 the gross revenue, valuation, and the amount expended in maintaining and repairing the permanent way, exclusive of worked lines, stations, &c., *ib.* 163.

Gross Revenue (*Railways*). Increase in the annual value of the heritage accordingly as the gross revenue increases, *Dods* 64-70——Statement of the valuation of the several Scotch railways with reference to the gross revenue and the net revenue respectively, *Walker* 477-486——Grounds for the opinion that Mr. Dods's valuation of railways, upon the basis of the gross revenue, is the only fair method; suggestion, however, that it would be better to take the revenue upon an average of seven years, *Munro* 1609-1630. 1655 1659.

Statement relative to the gross revenue of the several Scotch railways, *App.* 111 *et seq.*

See also *Classification. Deductions. Net Value or Rental. Railways.*

Report, 1870—*continued.*

H.

Hair, William. (Analysis of his Evidence.)—Is a house-factor in Glasgow, and supplies details as to the per-centage cost of repairs and rates and taxes, on house property of three different classes, 2414–2447. (*App.* 158, 159).

Harbours. Approval of the adoption of the principle of means and substance in the valuation of harbours, *Dods* 410–414——Want of uniformity of system in assessing harbours, *Reith* 2458, 2459.

Highland Railway. Witness represents the Highland Railway Company, and submits that the valuation of the railway is excessive, *Dougall* 1108 *et seq.*——Details relative to the excessive valuation of the railway as compared with that of other property, and the excessive amount paid by the former in county rates, poor rates, &c., *ib.* 1144 *et seq.* 1389–1396——Amount of poor rates paid in each parish in 1869–70; total of 3,643 *l.*, *ib.* 1169——Payment of rates in 1869 eqnal to one-third of the dividend paid to the ordinary shareholders, *ib.* 1170, 1171.

Explanation in regard to the police rates paid by the Highland Railway Company in Elgin, Inverness, and other places; statement hereon as to the company watching their line and premises, *Dougall* 1172–1183. 1203–1205. 1245–1248. 1261–1275. 1389–1395.——Total of 7,100 *l.* paid by the company in rates and taxes in 1869, the valuation being 76,655 *l.*, *ib.* 1184–1189——Conclusion as to the unfairness of the valuation with reference to the net earnings and the ordinary dividends, *ib.* 1194–1202.

Statement of the capital of the railway and the cost per mile, with further reference to the comparative valuation of the railway in each parish, and of the land and houses, *Dougall* 1281–1301. 1346–1353——Explanation in connection with the rents or dividends paid by the company for certain lines amalgamated, *ib.* 1311–1332——Considerations as to the effect of Bill in reducing the valuation of the railway from 72,000 *l.* to 16,000 *l.*, the dividends paid to ordinary shareholders being 21,000 *l.*, *ib.* 1358–1379.

Statement showing the gross revenue of the railway, the value of plant and locomotive stores, working expenses, amount allowed for tenant's profits, the cumulo valuation, and the valuation per mile of line, exclusive of stations, wharves, &c., for the year 1869–70, *App.* 111——Statement showing the value of the railway in each parish, county, and burgh, specifying separately the value of the stations and the value of the line, *ib.* 128, 129.

Return, submitted by Mr. Walker, showing the capital under different heads, the gross receipts, working expenses and net revenue, the interest and dividends, the return per cent. on total capital, and the rates and taxes paid, for the year ending 31st January 1870, *App.* 141——Paper showing the capital, receipts, and revenue accounts, the rates and taxes paid, and the proportion of valuation to gross revenue and to net revenue, for the year ending 31st January 1869, *ib.* 145.

Abstract statement submitted by Mr. Dods, showing the gross revenue and the amount per mile, the valuation, cost of maintenance of way and stations, &c., for the five years ended 1869–70, *App.* 162——Statement showing for the three years ended 1869–70 the gross revenue, valuation, and the amount expended in maintaining and repairing the permanent way, exclusive of worked lines, stations, &c., *ib.* 163.

Houses. Payment of rates by houses according to the rent which they command, the rent being sometimes altogether disproportionate to the cost, *Walker* 726, 727. 842, 843. 1048–1054——Especial difficulty as to the deduction to be allowed for the varying classes of house property, the cost of repairs and maintenance varying greatly, *Munro* 1548–1551. 1586–1599.

Statement as to the deduction in Govan parish of 7½ per cent. land, and of 12½ per cent. on houses and all other property, and as to the great inequality in the per-centage cost of repairs, *Dreghorn* 1695–1697. 1748–1779. 1802–1815——Objections to a uniform allowance of 12½ per cent. for repairs in the case of house property, &c., it being preferable to abolish deductions altogether, *ib.* 1698–1706——Instances of the great variation in the cost of repairs of house property, *ib.* 1719–1724.

Valuation of houses and shops in Glasgow at the actual rent, *Donaldson* 2115——Great variation in the cost of repairs of house property, *ib.* 2148——Necessity of a different rule in the valuation of railways, mills, gasworks, &c., and of houses, on account of the impracticability of letting the former, *ib.* 2190–2199.

Sundry details as to the per-centage cost of repairs and rates and taxes on house property of three different classes in Glasgow, *Hair* 2414–2447.

Great inequality in the valuation of house property, *Wilson* 2562, 2563. 2569——Suggestion for the valuation of houses as well as of land and heritages generally by means of a per-centage upon the cost, subject to due allowance for repairs, &c., *ib.* 2562, 2563. 2569–2599.

Paper

Report, 1870—*continued.*

Houses—continued.

Paper submitted by Mr. Dreghorn, containing particulars relative to the rental, annual repairs, and cost of maintenance of various properties in Glasgow, *App.* 150, 151.

Statement handed in by Mr. Hair, showing the annual outlay for repairs, taxes, &c., on several properties in Glasgow, *App.* 158, 159.

See also *Deductions. Inequality.*

I.

Inequality. Utter disproportion between the valuation of railways and of banks, mills, breweries, &c.; instances of this, *Walker*, 474, 475. 498–511. 551——Further evidence as to the inequality of the valuation of breweries, banks, mills, &c., as compared with railways, *ib.* 627–635. 648–653. 745–767——Conclusion that the present valuation of railways is greatly in excess of that arrived at in the case of any other property, *ib.* 1055, 1056.

Respect in which railways are favoured as compared with other property, *Munro* 1620. 1643–1645. 1663–1669——Unfair result as regards heritages generally in the Barony parish, Glasgow, and in various other parishes if the Bill became law, *Beattie* 1911–1913. 1942, 1943. 2004——Unfairness in assessing railways on less than their valuation, *ib.* 1914.

Unfairness to other property by the proposed concession to railways under Clause 6 of the Bill, *Donaldson* 2134–2139. 2154–2156——Undue relief to railways, and gas and waterworks, under clauses 2 and 6 of the Bill, *Reith* 2537–2543.

Instances of railway and certain other property in England contributing in the proportion of only one-third or one-fourth to certain rates; question hereon as to the expediency of clause 6 of the present Bill, *Fry* 2705–2713——Explanation by Mr. Fry as regards the contribution of only one-fourth by certain property, that this has reference to the general district rate and not to the poor rate, *Ev. p.* 108.

See also *Deductions. Distribution of Valuation. Mansion Houses. Mills. Mines and Minerals. Well Park Brewery.*

Inverness-shire. In Inverness-shire the Highland Railway Company pays one-fifteenth of the county rates, though holding only one five-thousandth part of the acreage of the county, *Dougall* 1147–1161. 1396——The Highland Railway pays 1*l.* 9*s.* 6*d.* per acre in rates and taxes, and the rest of the property pays four-fifths of a penny per acre, *ib.* 1156–1162.

K.

Kirkaldy and Dysart Waterworks. Return showing the valuation of this undertaking in each county and burgh, for the year 1869–70, *App.* 140.

L.

Lands and Heritages. Important distinction between land and railways as regards the deductions to be made in arriving at the actual letting value; obstacle to the ascertainment of such value in the case of railways, *Walker* 618–626. 633–635——Full rating of the lands adjoining the railway adverted to with reference to the rating of the railway line, *ib.* 971–975. 985–988——Great excess of assessment on railway lines as compared with the assessment of adjoining land, even though the valuation of the former be reduced to one-fourth, *ib.* 1057–1064. 1090, 1091——Great gain to the companies if assessed at four times the former value of the ground taken by them for their lines and buildings, *ib.* 1067–1074.

Fairness of valuing railways with reference to the value of the adjoining property; difficulty in carrying out this plan, *Dougall* 1209–1215——Effect of the Bill as regards deductions in the case of land and of railways respectively, *ib.* 1352–1357——Valuation of lands and heritages in Lanarkshire by witness upon the principle of what they would let for from year to year, *Munro* 1458–1461——Practice as to the valuation of land and farms, and as to the mode of estimating the rent, without there being any deduction for repairs, *ib.* 1490–1502. 1631–1635.

Exceptions taken to Mr. Walker's statements as to the relative valuation of railways and of other property in different counties and burghs, *Beattie* 1915–1924——Opinion as to the fairness of a deduction of 15 per cent. upon land, as in the Barony parish, and of 20 per cent. upon railways and all other heritages, *ib.* 2051–2061.

Statement showing that the per-centage of the valuation of railways in burghs to the valuation of land and heritages generally is about three per cent., *Walker's Ev. p.* 23, and *App.* 146.

See also *Distribution of Valuation. Inequality.*

Report, 1870—*continued.*

Leased Lines. Reference to the lease of certain railways by others, as being in the nature of amalgamations, *Walker* 513-517——Further explanation on the question of certain lines being rented or leased by other lines; argument that these cases offer no justification of the present mode of valuation with reference to the letting value, *ib.* 878-883. 942-962. 989-1002.

Legislation. Expediency of legislation on the subject of the valuation of railways being of a conclusive character, *Walker* 1065, 1066——Importance of a permanent settlement of the questions in dispute between the parishes and the railways, *Macdonald* 2343, 2344.

Litigation. Frequent refusal by the North British Company to pay the rates, as being excessive, *Walker* 678, 679.

Expensive litigation between the Barony parish, Glasgow, and the North British Company, *Beattie* 1860-1865——Concession to the railways in agreeing to a deduction of the whole of the maintenance of way; this was agreed to for the sake of peace and the avoidance of litigation, *ib.* 1886. 1900-1902. 1949, 1950. 1971-1980. 1989, 1990——Larger deduction agreed to in the case of railways in the Barony parish, Glasgow, than they are entitled to, in order to avoid litigation, *ib.* 2062, 2063.

Local Acts. Assessment of railways under several Local Acts at only one-fourth of the valuation on the valuation roll, *Donaldson* 2144.

London and North Western Railway. Explanation of the system adopted by the company in order to arrive at the gross and net earnings of the railway in each parish, and the amount of deduction for maintenance of way, &c., *Blenkinsop* 2743-2771——Great variation in the cost of maintenance of way in different parishes, *ib.* 2743, 2764-2769——Great variation also in the assessment, *ib.* 2743-2745. 2759——Allowance of a deduction of 20 per cent. on the value of the plant, *ib.* 2747——Explanation as to the valuation of the stations, *ib.* 2752-2758——Deduction, in addition to the working expenses, to the extent of about one-fourth or one-fifth of the net receipts, *ib.* 2765, 2766——Impression that the company is assessed at about one-fourth or one-fifth of the gross receipts, *ib.* 2773-2775.

M.

Macdonald, Duncan. (Analysis of his Evidence.)—Information relative to the valuation of Dundee, and of the parish of Liff and Benvie, the system of assessment of owners and occupiers respectively, and the classification of property with reference to the deductions allowed from the valuation, 2245 *et seq.*——Allowance of a deduction of 5 per cent. on land, and of 20 per cent. on all other property, including railways, 2273-2280. 2340-2342. 2345-2354——Relief given to the Caledonian Company by the Act of 1867 as regards its assessment in Dundee and in Liff and Benvie; small amount of poor-rate paid by the company, 2281-2291. 2357-2360.

Statement of the acreage of the burgh of Dundee, and of its value, as compared with the value of the acreage occupied by the Caledonian Railway; great increase in the valuation of the latter if assessed according to the acreage value, 2292-2308——Large usage of the streets of Dundee by railway carts, &c., whereas the company's contribution towards the maintenance of the streets is exceedingly small; examination in detail on this point, 2309-2322. 2361-2368. 2376-2380. 2402-2413.

Unfair relief to railways if allowed to deduct the whole cost of maintenance of way before assessment; concession already given by the Act of 1867 in their being allowed one-half the cost of maintenance, 2323-2328. 2343——The town council of Dundee, and the two parochial boards have petitioned against the Bill, 2329, 2330——Injustice to town parishes by the present mode of distribution of the cumulo value of railways; amended plan suggested, 2331-2339. 2381-2383——Statement as to the deduction allowed at Dundee in respect of the harbour, 2340, 2341. 2396-2401.

Expediency of a permanent settlement of the questions in dispute between the parishes and the railways, 2343, 2344——Doubt as to oil works in Lanarkshire being more favourably assessed than railways, 2369-2374——System of assessment of mills in Dundee at a per-centage on their cost, 2375, 2376——Great increase in the value of property at Dundee, owing chiefly to other causes than the introduction of railways, 2384-2395.

Maintenance of Way. Explanation as to a deduction of half the maintenance of way being now allowed in the valuation of railways, less the cost of maintenance of stations and workshops, *Dods* 5, 6. 30-43——Satisfactory data upon which witness arrives at the amount of working expenses, and at the cost of maintenance, *ib.* 253-261——Varying cost of maintenance of way of the several railways, that of the North British line being exceptionally high, *ib.* 297-303——Relative amount of the cost of maintenance of railways, and of houses, mills, &c., a deduction of only half this cost being allowed in the case of railways; question hereon as to an extension of such deduction, *ib.* 304-324.

Statement

Report, 1870—*continued.*

Maintenance of Way—continued.

Statement as to the deduction now allowed in respect of half the maintenance of way having been accompanied by the discontinuance of an allowance for watching, &c., *Walker* 671–677——Expediency of a deduction of the whole of the maintenance of way, *Dougall* 1120–1126——Reference to an arrangement or compromise last year, by which the whole of the maintenance of way was to be deducted, *ib.* 1255–1260.

Favour shown to railways, as compared with other property, on account of the allowance made for maintenance of way, *Munro* 1643–1645. 1663–1669——Disapproval of the proposal in the Bill to allow a deduction in respect of the whole cost of the maintenance of way, ample deductions being already allowed by Mr. Dods, *ib.* 1660–1669.

Compromise between the Glasgow parishes and the railway companies, as regards the Bill of 1867, upon the understanding that the companies were to be satisfied with an allowance of half the maintenance of way, *Beattie* 1822–1829——Concession to the railways in allowing them to deduct the whole of the maintenance of way; this was agreed to for the sake of peace, and the avoidance of litigation, *ib.* 1886. 1900–1902. 1949, 1950. 1971–1980. 1989, 1990——Varying deduction for maintenance in the case of different railways; large allowance in the case of the North British Company, *ib.* 1964–1970. 2002, 2003.

Further explanation as to witness being prepared to concede a deduction in respect of the whole cost of the maintenance of way, though involving an unfairness to other heritages not allowed a similar deduction, *Beattie* 2086–2110——Concession to the railways by the proposed deduction of the whole cost of the maintenance of way, *Donaldson* 2224–2228——Unfair relief to railways if allowed to deduct the whole cost of maintenanc of way before assessment; concession already given by the Act of 1867, in their being allowed one-half the cost of maintenance, *Macdonald* 2323–2328. 2343.

Provision in the law in England that the whole cost of the maintenance of way is to be deducted, *Fry* 2656——Opinion that railways should stand on the same footing as houses, mills, &c., upon the question of deductions for maintenance and renewal, *ib.* 2686–2693. 2712–2716——Great variation in the cost of maintenance of way in different parishes, *Blenkinsop* 2743. 2764–2769.

See also *Bill of* 1869. *Deductions.*

Mansion Houses. Low amount at which mansion-houses in Scotland are sometimes assessed, *Munro* 1600–1605——Inequality in the valuation of mansion-houses, *Wilson* 2562. 2563.

Means and Substance. Evidence as to the adoption by witness of a means and substance process, in order to arrive at the value of railways, this principle not being applied to any other property, except gas and waterworks; disparity of results produced by this system, *Dods* 331 *et seq.*

Abolition of the means and substance principle in 1861, *Walker* 444, 445——Objection to a general return to the former system of means and substance, though under it the railway companies had no cause to complain, *ib.* 692, 693. 725. 768, 769.

See also *Glasgow. Railways,* 3.

Mills. Comment upon the unduly low valuation of certain mills, *Walker* 500–511——Valuation of mills and factories in Glasgow at 5 per cent. on the cost of the ground, and 7½ per cent. on the cost of the buildings and fixed machinery, *Donaldson* 2115——Examination in further explanation, and in defence, of the method adopted by witness in the valuation of public works, such as mills, gasworks, &c., *ib.* 2166 *et seq.*, 2220–2222. 2240–2244——System of assessment of mills in Dundee at a per-centage on their cost, *Macdonald* 2375, 2376.

Mines and Minerals. Evidence as to the course pursued in the valuation and rating of mines and minerals; conclusion that these have a stronger claim than railways to deduction for maintenance, &c., *Munro* 1472–1489. 1503–1506. 1513–1537. 1555–1561. 1572–1578. 1606–1608. 1631–1645——Large amount of the mineral valuation than of the railway valuation in Lanarkshire, *ib.* 1485–1488.

Munro, William. (Analysis of his Evidence.)—Duty of witness as assessor to make up the valuation roll in the first district of Lanarkshire, 1456, 1457——Valuation of lands and heritages by witness upon the principle of what they would let for from year to year, 1458–1461——Explanation of witness's mode of arriving at the valuation in the case of oil works; absence of any allowance or deduction for maintenance, 1462–1466. 1562–1566. 1646–1648——Particulars relative to the valuation of blast furnaces in Lanarkshire, at the rate of 300 *l.* for each furnace, there being no allowance for repairs, 1467–1471. 1567–1571. 1579–1585. 1646, 1647. 1670–1677. 1683–1686.

Evidence as to the course pursued in the valuation and rating of mines and minerals in Lanarkshire; conclusion that minerals have a stronger claim than railways to deduction for maintenance, &c., 1472–1489. 1503–1506. 1513–1537. 1555–1561. 1572–1578. 1606–1608. 1631–1645——Larger amount of the mineral valuation than of the railway valuation

Report, 1870—*continued.*

Munro, William. (Analysis of his Evidence)—*continued.*

tion in Lanarkshire, 1485-1488——Practice as to the valuation of land and farms, and as to the mode of estimating the rent, without there being any deduction for repairs, 1490–1502. 1631–1635.

Consideration of the relative claim to deductions in the case of minerals, iron and oil works, houses, railways, &c., it being extremely difficult to classify the deductions which should be allowed for each description of property; witness, in fact, would give no deductions at all, 1503 *et seq.*——Especial difficulty as to the deduction to be allowed for the varying class of house property, the cost of repairs and maintenance varying greatly, 1548–1551. 1586–1599——Low amount at which mansion-houses in Scotland are sometimes assessed, 1600–1605.

Grounds for the opinion that Mr. Dods' valuation of railways, upon the basis of the gross revenue, is the only fair method; suggestion, however, that it would be better to take the revenue upon an average of seven years, 1609–1630. 1655–1659——Decided objection to having the valuation upon the dividend paid to the ordinary shareholders, 1612. 1615——Favour shown to railways, as compared with other property, on account of the allowance made for maintenance of way, 1620. 1643–1645. 1663–1669.

Conclusion as to the fairness of valuing railways in the same way as houses, iron works, &c., and without any reference to the acreage occupied, or the value of the adjoining land, 1649–1659. 1678–1682——Disapproval of the proposal in the Bill to allow a deduction in respect of the whole cost of the maintenance of way, ample deductions being already allowed by Mr. Dods, 1660–1669——Approval of the principle of valuation with reference to the net value or rent, as in the cases, respectively, of the Caledonian and North British Railway, 1687–1692.

N.

National Bank of Scotland. Low valuation of this bank, as compared with the valuation if arrived at in the same way as railways, *Walker* 498–500. 631. 761–767.

Net Value of Rental. Total of 1,213,000 *l.* as the valuation of all the Scotch railways, being about 50 per cent. of the net revenue, *Walker* 487–490. 551——Opinion as to the fairness of the principle of valuation with reference to the net value or rent, *Munro* 1687–1692.

Very general opinion in the south of Scotland that the assessment should be upon the net rental; evidence strongly in support of this view, *Wilson* 2562-2564. 2580–2587——Conclusion as to there being no great difficulty in arriving at the net value in all cases; suggestions on the subject, *ib.* 2562, 2563. 2569–2599.

Practice in England of levying the rates generally on the net rental, except the income-tax and house duty, which are levied on the gross estimated rental, *Fry* 2635–2639.

Return delivered in relative to the five principal railways in Scotland, showing that the per-centage of the valuation to the net revenue is 55 per cent., *Walker's Ev. p.* 23, and *App.* 145.

See also *Classification. Deductions. Railways.*

North British Railway. Explanation as to the Caledonian Railway being rated by witness at 803 *l.* a mile, whilst the North British Railway is rated at only 275 *l.* a mile; valueless character of a great portion of the latter line, *Dods* 174–178. 213–218. 371–376.

The valuation of the North British Railway is 224,484 *l.*, being less than 20 per cent. of the gross revenue, and about 30 per cent. of the net revenue, *Walker* 477–479——Lease of several lines by the North British Company, *ib.* 574–576.

Explanation in regard to the small amount of rates and taxes paid by the North British Company, in reference to its capital, as compared with the amounts paid by the Glasgow and South Western and Caledonian Companies, *Walker* 588–595——The rates and taxes amount to 18,051 *l.*, *ib.* 589——Payment of income-tax by the North British Company upon a net revenue of 694,000 *l.*, *ib.* 1102–1104.

Higher percentage of deduction allowed in Barony parish, Glasgow, in the case of the North British than of the Caledonian Company, on account of the importunity of the former, *Beattie* 1832–1839. 2040–2042——Expensive litigation of the Barony parish, Glasgow, with the North British Company, ending with a compromise whereby there was to be a deduction of 31½ per cent. on Mr. Dods' valuation, *ib.* 1860–1865.

Statement showing the gross revenue of the railway, the value of plant and locomotive stores, working expenses, amount allowed for tenants' profits, the cumulo valuation per mile of line, exclusive of stations, wharves, &c., for the year 1869-70, *App.* 111——Abstract accounts on which the valuation of the railway for 1869–70 is founded, *ib.* 113, 114——Statement showing the value of the railway in each parish, county, and burgh, specifying separately the value of the stations and the value of the line, *ib.* 122–126.

Report, 1870—*continued.*

North British Railway—continued.

Return, submitted by Mr. Walker, showing the capital under different heads, the gross receipts, working expenses and net revenue, the interest and dividends, the return per cent. on total capital, and the rates and taxes paid, for the year ending 31st January 1870, *App.* 141——Paper showing the capital receipts and revenue accounts, the rates and taxes paid, and the proportion of valuation to gross revenue and net revenue, for the year ending 31st January 1870, *ib.* 145.

Abstract statement, submitted by Mr. Dods, showing the revenue and the amount per mile, the valuation, cost of maintenance of way and stations, &c., for the five years ended 1869–70, *App.* 162——Statement showing, for the three years ending 1869–70, the gross revenue, valuation, and the amount expended in maintaining and repairing the permanent way, exclusive of worked lines, stations, &c., *ib.* 163.

See also *Glasgow. Litigation.*

O.

Oil Works (Lanark). Explanation of witness's mode of arriving at the valuation in the case of oil works; absence of any allowance or deduction for maintenance, *Munro* 1462–1466. 1562–1566. 1646. 1648——Doubt as to oil works in Lanarkshire being more favourably assessed than railways, *Macdonald* 2369–2374.

Ordinary Shareholders (Railways). Average charge of 4 per cent. for rates and taxes on the total net revenue of the companies, the charge being about 20 per cent. on the profits of the ordinary shareholders, *Walker* 491–496——The annual valuation of the railways is about three times the amount distributed to the ordinary shareholders, *ib.* 497——Statement in favour of valuation according to the dividends paid to the ordinary shareholders; consideration of objections to this plan, *Dougall* 1136–1143. 1206–1208. 1222–1244. 1304–1310.

Decided objection to basing the valuation upon the dividend paid to ordinary shareholders, *Munro* 1612. 1615——Concurrence in the objection to the proposal for valuing railways with reference to the dividend paid to the ordinary shareholders, *Wilson* 2562. 2565, 2566.

P.

Parish Valuation. See *Cost of Construction. Distribution of Valuation.*

Pauperism. Very inappreciable contribution by railways to pauperism, *Walker* 772. 776. 1008–1015——Impracticability of rating property with reference to its contribution to pauperism, *Dreghorn* 1725–1727.

Peebles Railway. Increased rent paid by the North British Company for the Peebles line, as compared with the value put on it by witness, *Dods* 246, 247——Smaller amount of the valuation of the Peebles line than of the rent paid for the line, there being a clear dividend of 6 per cent., *Walker* 578–581. 596–599.

Statement showing the value of the railway in each parish, county, and burgh, specifying separately the value of the stations and the value of the line, *App.* 136.

Return showing the capital under different heads, the gross receipts, working expenses, and net revenue, the interest and dividends, the return per cent. on total capital, and the rates and taxes paid, for the year ending 31st January 1870, *App.* 141.

Plant. Grounds for objecting to the valuation made by the assessor of the cost of plant of the North British and other companies, *Walker* 569–573——Allowance of 20 per cent. on the value of the plant in the case of the London and North Western Company, *Blenkinsop* 2747.

Police Rates. Explanation in regard to the police rates paid by the Highland Railway Company in Elgin, Inverness, and other places; statement hereon as to the company watching their line and premises, *Dougall* 1172–1183. 1203–1205. 1245–1248. 1261–1275. 1389–1395.

Practice as to the assessment of railways in Glasgow for police purposes, and for parks and galleries, *Dreghorn* 1714–1717——Further statement as to the assessment of railways under the Glasgow Police Act, *ib.* 1718.

Poor Law Act. Approval of the present Bill in so far as it repeals the 37th clause of the Poor Law Act, *Beattie* 1851, 1852. 1890——Difference of opinion among the parishes in 1869 as to the deduction to be allowed to railways, though there was an unanimity of opinion in favour of repealing the 37th clause of the Poor Law Act, *ib.* 1983–1988. 2001.

See also *Railways*, 3.

Report, 1870—*continued.*

Poor Rates. Evidence to the effect that, excluding certain large towns and the Parliamentary burghs, the railways pay one-tenth of the poor rates in Scotland, while they occupy only one-thousandth part of the acreage of the country, *Walker* 520-536. 600-602—— Very large portions of the poor rates paid in some parishes by the railways, *ib.* 537-544.

Paper handed in showing that, excluding Glasgow and Edinburgh, the railway companies pay fully 10 per cent. of the gross poor rates in forty of the largest towns in Scotland, *Walker's Ev.* p. 23, and *App.* 146.

See also *Rates.*

Public, The. Important local improvement effected by railways, and great convenience rendered to the public, this being an argument against oppressive valuation, *Walker* 785, 786. 789. 795-797. 808-810——Varying state of public feeling in Scotland relative to the Bill, there being, however, a strong feeling that railways are over-valued and over-assessed, *ib.* 787, 788.

Very general feeling against the provisions of the present Bill, *Beattie* 2001.

See also *Dundee. Edinburgh.*

R.

RAILWAYS:

1. *Explanation and Defence of the present System of Valuation.*
2. *Exceptions taken to the present System.*
3. *System formerly in Force.*
4. *Concessions proposed by the Bill.*
5. *Returns and Statistics containing various Details.*

1. *Explanation and Defence of the present System of Valuation:*

Information relative to the principle adopted by witness in 1855, and since continued, in order to ascertain the annual value of railways, *Dods* 4 *et seq.*——In the first instance, witness took the gross revenue, from which he deducted the working expenses, together with an allowance of 25 per cent. on the value of the plant, *ib.* 5-22——Explanation as to a deduction of half the maintenance of way being now allowed, less the cost of maintenance of stations and workshops, *ib.* 5, 6. 30-43.

Communication of witness with the secretary of the railway company when the value is ascertained, in order that any errors may be rectified, *Dods* 58, 59. 269-271——Care taken by witness to verify the figures received from the companies, *ib.* 71-73. 253-258——Defence of the system adopted by witness in order to arrive at the rent for which, taking one year with another, the railway would let; admission, however, that no one would give, as rent, the annual value arrived at by witness, *ib.* 188-211. 240-248. 272. 331-358.

Evidence in approval of the basis of valuation adopted by Mr. Dods, *Munro* 1609 *et seq.*——Opinion as to the fairness of the principle of valuation with reference to the net value or rent, as in the cases, respectively, of the Caledonian and North British Railway, *ib.* 1687. 1692.

Particulars relative to a decision of the Court of Session, in March 1853, as to the principles for arriving at the cumulo value, and at the net value: adoption of these principles by Mr. Dods, save as regards stations, *Beattie* 1853-1856——Examination as to a deduction of 40 per cent., chiefly for maintenance of way, having been allowed prior to the Act of 1867, the deduction since that Act being about 35 per cent., *ib.* 2005-2009——Doubt as to there being any valid objection to the system of valuing railways with reference to their net value, or the rent they would fetch, from year to year, *ib.* 2064-2074.

Evidence relative to the valuation of railways, showing witness's grounds for the conclusion that the system adopted by Mr. Dods of valuing on the basis of the revenue is the right system, and that the companies have no cause to complain, *Donaldson* 2119. 2123 *et seq.*

2. *Exceptions taken to the present System:*

Radical changes effected by the Act of 1854 in the mode of assessment of railways, the course pursued by the Government assessor operating very oppressively, *Walker* 442 *et seq.*——Statement of the valuation of the several Scotch railways with reference to the gross revenue and the net revenue, respectively, *ib.* 477-486——Total of 1,213,000 *l.* as the valuation of all the railways, being about 50 per cent. of the net revenue, *ib.* 487-490. 551——Conclusion as to the fallacy of valuing railways at the rent for which they would let, inasmuch as no one would rent or lease a railway from year to year, *ib.* 512-519. 588-599——Objection to the valuation including five per cent. upon the cost of land purchased compulsorily, *ib.* 940. 971, 972——Unmarketable character of railway property further adverted to, *ib.* 1039-1044. 1050-1055.

Witness objects partly to the law, and partly to the way in which the assessor works it, *Dougall* 1110, 1111. 1123-1135——Approval of the principle of valuing a railway at what it would let from year to year, it being impracticable, however, to carry out this principle on account of railways not being marketable, *ib.* 1131-1135. 1302, 1303.

3. *System*

Report, 1870—*continued.*

RAILWAYS—continued.

3. *System formerly in Force:*

System in Scotland, previously to the Valuation Act of 1854, by which the railway companies and the local boards generally agreed as to the valuation of railways, the amount being about 50 *l.* or 60 *l.* a mile, save in or near towns where it was higher, *Walker* 431-441——Absence of any assessor or local authority for ascertaining the *cumulo* valuation, under the Poor Law Act of 1845, *ib.* 438-440——Very few railways in operation before 1845: practice as to the valuation or assessment of these, *ib.* 798-807——System of assessment between 1845 and 1854 further adverted to in connection with the appointment of a Government assessor in the latter year, *ib.* 808-829——Satisfaction of the companies if assessed at the same rate as prior to 1854, *ib.* 962-964.

4. *Concessions proposed by the Bill:*

Opinion as to the fairness of the proposal that railways be rated at one-fourth of the valuation: precedents in various Acts for this arrangement, *Walker* 770, 771. 846-848. 873-877. 965-970——Effect of the Bill to reduce the valuation to about one-third of the present amount, *ib.* 967——Willingness of the companies fairly to consider a proposal for reducing the valuation one-half, *ib.* 968-970.

Unfairness in assessing railways on less than their valuation, *Beattie* 1914——Main objection of witness to clause 6 of the Bill, proposing to assess upon one-fourth of the gross value, *ib.* 2093-2095——Unfairness to other property by the proposed concession to railways under clause 6 of the Bill, *Donaldson* 2134-2139. 2154-2156.

Unfair relief to railways if allowed to deduct the whole cost of maintenance of way before assessment: concession already given by the Act of 1867 in their being allowed one-half the cost of maintenance, *Macdonald* 2323-2328. 2343——Undue concessions proposed to be given to railway companies by the Bill, *Wilson* 2564-2568.

Decision of the Committee against clause 6 standing part of the Bill, *Rep.* vii.

5. *Returns and Statistics containing various Details:*

Statement, submitted by Mr. Dods, showing the gross revenue of the five principal railways, value of plant and locomotive stores, working expenses, amount allowed for tenants' profits, cumulo valuation of each undertaking, and valuation per mile of line, exclusive of stations, wharfs, &c., for the year 1869-70, *App.* 111.

Statement showing the total valuation of railways, canals, &c., in each county for the year ended Whit Sunday 1870, specifying separately the value of stations, wharfs, &c., from line of railway, *App.* 115.

Statement showing the cumulo value of the several railways for the year ended Whit Sunday 1870: also the value in each parish, county, and burgh, specifying separately the value of the stations, from the line of railway, *App.* 117-136.

Return showing the valuation of railways, water, and gasworks, in parishes where more than one such undertaking is situated, distinguishing line from station, *App.* 138.

Return submitted by Mr. Walker, showing the capital of each railway in Scotland, the gross and net revenue, the interest and dividends, the return per cent. on total capital, and the rates and taxes paid, for the year ending 31st January 1870, *App.* 141.

Abstract of valuation of lands and heritages in the several counties in Scotland for the year 1869-70, showing the amount of the valuation of railways as compared with that of all other property, *App.* 142.

Statement showing the operation of the assessment under the Poor Law Act in particular parishes: large per-centage of payments by railway companies, *App.* 143——Total valuation of 1,213,688 *l.* for the year to Whit Sunday 1870, *ib.* 144.

Return, delivered in by Mr. Walker, showing the capital receipts and revenue accounts of the five principal railways for the year ending 31st January 1869, the rates and taxes, valuation, &c., *App.* 145.

Abstract showing that the per-centage of railway valuation to valuation of all other lands and heritages for 1869-70 was 2·95 per cent., *App.* 146.

Supplementary statement showing the operation of the assessment under the Poor Law Act, and the proportion of the total assessment paid by railway companies in various parishes, *App.* 146.

Abstract statement, submitted by Mr. Dods, showing the gross revenue of the railways, and the amount per mile, the total valuation, the total cost of maintenance of way and stations, &c., for the five years from 1865-66 to 1869-70, *App.* 162.

Statement showing for the five principal railways the gross revenue and the amount expended in maintaining and repairing the permanent way, exclusive of worked lines, stations, &c., for the three years ended 1869-70, *App.* 163.

See also *the Headings generally throughout the Index.*

Report, 1870—*continued.*

Ramsay, Alexander. Sundry details in connection with the Edinburgh Water Company, and its valuation by the city assessor; conclusion as to the exorbitant character of the valuation, 1397 *et seq.*——Numerous risks to which water companies are subject, 1427-1430.——Injustice in assessing railways and waterworks on the same principle as lands and houses, as the former cannot be brought to the test of rent, 1431. 1443. 1447-1452.

Great hardship of the present rating of waterworks, as adding nothing to the pauperism or the police, 1443. 1448. 1452.——Conclusion that the only fair system of dealing with waterworks and also with railways, is to reduce the assessment to one-fourth the valuation arrived at by the assessor, 1442-1452.

Rateable Value (England). Explanation as to the gross estimated rental being the rent paid by the tenant, the rateable value for poor-rate assessment being arrived at by making certain deductions, *Fry* 2619-2628. 2632-2634. 3720-3726——Similar basis laid down by law for the assessment of the poor-rates and county rates, though a different practice is pursued as to the deductions allowed, *ib.* 2693-2704——Decision of the Court of Queen's Bench that the rent is not to be taken as a final criterion of the rateable value; varying practice of assessment committees on this point, *ib.* 2727-2740.

Rates. Deduction allowed in respect of tenants' rates, in the valuation of railways, *Dods* 262, 263. 328.

Average charge of four per cent. for rates and taxes on the total net revenue of the companies, the charge being about 20 per cent. on the profits of the ordinary shareholders, *Walker* 491-496.——Payment by the Scotch railways of about one-twelfth of the rates and taxes, *ib.* 917, 918.

Return showing the total amount of rates and taxes paid by each company, the aggregate being 89,899*l.*, *App.* 141.

See also *Caledonian Railway. Glasgow. Highland Railway. North British Railway. Poor Rates. Railways.*

Reith, George. (Analysis of his Evidence.)—Is general manager of the Clyde Trust, 2447*——Submits grounds for the conclusion that the Trust should be put in the same class for valuation as gasworks and waterworks, 2448 *et seq.*——The parishes now allow 30 per cent. for repairs, maintenance, &c., whereas under the Bill the trust would be deprived of this allowance, 2448*-2450.——An action is now pending, under which there is every reason to believe that the allowance will be increased to 36 per cent., including a deduction for dredging, 2448*-2450. 2453-2453*. 2492.

Particulars relative to the present valuation of the harbour, quays, and wharves of the Clyde, the parochial boards not allowing any deduction for dredging, 2448*-2450——Evidence in support of the claim to deduction for dredging, as well as for the maintenance and repair of the quays and wharves, 2450, 2450*. 2458, 2459. 2474. 2497 *et seq.*——Large increase expected in the valuation of property in Glasgow, and effect thereof as regards the amount of rates in the pound, 2450*-2452——Serious increase of burden in the case of the river trust if the Bill be passed, as compared with the expected deduction of 36 per cent., 2450-2455. 2460-2473.

Want of uniformity of system in assessing harbours, 2458, 2459—— Conclusion as to its being impracticable to value or assess the river, harbour, and wharves by means of a per-centage on the cost of the works, 2479-2490——Opinion as to the impossibility of letting the harbour and the navigation, 2530-2536. 2544, 2545——Undue relief to railways and gas and water works, under clauses 2 and 6 of the Bill, 2537-2543.

Rent, or Letting Value. See *Deductions. Dividends. Houses. Leased Lines. Net Value or Rental. Peebles Railway.*

Risks. Expediency of increased deduction on account of the risks and accidents to which railways are liable, *Dougall* 1208. 1249-1253. 1276-1280. 1349-1351.

Roads. Importance of railways in relieving the roads from traffic, whereas they are unfairly assessed in respect of the roads, *Walker* 773-775. 976-982——Statement as to the railways being public roads, *ib.* 1035, 1036. 1079-1086——Non-assessment of ordinary roads, whereas witness's company pays 18,000*l.* a year in rates and taxes, *ib.* 1037, 1038. 1092-1096.——*See* also *Dundee.*

Running Powers. Instances of railway companies exercising running powers over other companies' lines under arrangements which leave a very small margin for covering working expenses, *Walker* 896-915.

Report, 1870—*continued.*

S.

Salaries and Wages. Grounds for concluding that a deduction should be allowed of 25 per cent. upon the sum paid in salaries and wages, as profits upon the men's labour, *Dougall* 1112–1119. 1216–1221. 1254.

Shops. High rate of assesment in the case of many shops, hotels, &c., *Walker* 933–937.——*See* also *Houses.*

Stations. Particulars as to the separate valuation of the stations, a deduction of 5 per cent. on the cost being allowed, *Dods* 234–239. 296—— Amount of the value of stations and of lines in counties and in burghs respectively, *Walker* 545, 546——Explanation that it is not proposed to reduce the valuation as regards the stations, but only as regards the line of railway, *ib.* 940. 965. 1072–1078——Expediency of the same deduction being allowed in respect of railway stations and of buildings of a similar character, *Dreghorn* 1711–1713.

Separate valuation of the stations in England, *Fry* 2614–2616——Explanation as to the valuation of the stations of the London and North Western Company, *Blenkinsop* 2752–2758.

Statement showing the cumulo valuation of each of the five principal railways in respect of stations, wharves, &c., *App.* 111——Statement of the total valuation of railways, canals, &c. in each county in Scotland for the year 1869-70, specifying separately the value of stations, wharves, &c., *ib.* 115, 116.

Statements showing the cumulo value of the several railways for the year ended Whit-Sunday 1870; also the value in each parish, county, and burgh, specifying separately the value of the stations, from the line of railway, *App.* 117–136. 144.

See also *Glasgow.* *Waverley Station.*

T.

Tenants' Profits (*Railways Valuation*). Increase of the deductions allowed by witness for tenants' profits, on appeal to the Lord Ordinary, who confirmed the principle of witness's assessment, *Dods* 23–29.

W.

Walker, John. (Analysis of his Evidence.)—Is Secretary to the North British Railway Company; was formerly secretary to the Edinburgh, Perth, and Dundee Company, 426–430——System in Scotland previously to the Valuation Act of 1854 by which the railway companies and the local boards generally agreed as to the valuation of railways, the amount being about 50 *l.* or 60 *l.* a mile, save in or near towns, where it was higher, 431–441——Absence of any assessor or local authority for ascertaining the cumulo valuation, under the Poor Law Act of 1845; 438–440.

Radical changes effected by the Act of 1854 in the mode of assessment of railways, the course pursued by the Government assessor operating very oppressively, 442 *et seq.* ——Abolition of the means and substance principle in 1861; 444, 445——Statement showing that under the means and substance principle the railway company paid 400 *l.* in poor rates in Glasgow City parish in 1849–50, whilst it paid 730 *l.* in 1869–70, and whilst merchants now pay only one-fifth of what they paid in 1850; 446–459 ——Obligation upon railway companies to supply accounts to the assessor in order to enable him to arrive at a valuation, 460, 461.

Illustration in the case of the Caledonian Railway of the unduly high valuation imposed by the assessor, this being 33 per cent. upon the gross revenue, and 62 per cent. upon the net revenue, 462–476——Utter disproportion between the valuation of railways and of banks, mills, breweries, &c.; instances of this, 474, 475. 498–511. 551—— Statement of the valuation of the several Scotch railways with reference to the gross revenue and the net revenue, respectively, 477–486——Total of 1,213,000 *l.* as the valuation of all the railways, being about 50 per cent. of the net revenue, 487–490. 551.

Average charge of 4 per cent. for rates and taxes on the total net revenue of the companies, the charge being about 20 per cent. on the profits of the ordinary shareholders, 491–496——The annual valuation of the railways is about three times the amount distributed to the ordinary shareholders, 497——Extremely low valuation of the Well Park Brewery at Glasgow, as compared with its valuation if dealt with in the same way as railways, 500. 503——Comment upon the unduly low valuation of certain mills, 500–511.

Conclusion as to the fallacy of valuing railways at the rent for which they would let, inasmuch as no one would rent or lease a railway from year to year, 512–519. 588–599. ——Reference to the lease of certain railways by others as being in the nature of amalgamations, 513–517.

Report, 1870—*continued.*

Walker, John. (Analysis of his Evidence)—*continued.*

Evidence to the effect that, excluding certain large towns, and the Parliamentary burghs, the railways pay one-tenth of the poor rates in Scotland, whilst they occupy only one-thousanth part of the acreage of the country, 520–536. 600-602 ——Very large portion of the poor rates paid in some parishes by the railways, 537–544——Amount of the value of stations, and of the lines in counties and in burghs respectively, 545, 546.

Non-objection to the mode of allocation of the total valuation between the different parishes, 552–555. 567——Obstacles to a separate valuation in each parish with reference to the average value of the surrounding ground, 556–565——Approval of *cumulo* valuation, and of the mileage principle, the objection being that the deductions are altogether inadequate, 565–567.

Grounds for objecting to the valuation made by the assessor of the cost of plant of the North British and other companies, 569–573——Lease of several lines by the North British Company, 574-576——Smaller amount of the valuation of the Peebles line than of the rent paid for the line, there being a clear dividend of 6 per cent., 578–581. 596–599——Obstacles to valuation by means of a per-centage on the original outlay, 582.

Unduly high valuation of the North British stations in Glasgow further adverted to, 585–587—— Explanation in regard to the small amount of rates and taxes paid by the North British Company in reference to its capital, as compared with the amounts paid by the Glasgow and South Western and Caledonian Companies, 588–595.

[Second Examination.]—Sundry Papers submitted in illustration of witness's evidence as to the unduly high valuation of railways, *Ev.* 23, and *App.* 141–146.

Grounds for objecting to the system of classification in the rating of lands and houses and of railways, 608–617——Important distinction between lands and railways as regards the deductions to be made in arriving at the actual letting value; obstacle to the ascertainment of such value in the case of railways, 618–626. 633–635——Further evidence as to the inequality of the valuation of breweries, banks, mills, &c., as compared with railways, 627–635. 648–653. 745–767.

Examination with further reference to the great increase of railway assessment in Glasgow since 1849, and to the great decrease of assessment in the case of merchants during the same period, 636–645. 694–724. 849–872——Further objection to railways being rated with reference to the outlay in each parish instead of with reference to the letting value, 646, 647. 725–744. 830–848. 941——Question considered whether railway companies' houses for workmen and other railway buildings are included in the railway valuation complained of by witness, 654–667. 680–691.

Statement as to the deduction now allowed in respect of half the maintenance of way having been accompanied by the discontinuance of an allowance for watching, &c., 671–677——Frequent refusal by the North British Company to pay the rates as being excessive, 678, 679——Objection to a general return to the former system of means and substance, though under it the railway companies had no cause to complain, 692, 693. 725. 768, 769——Doubt whether witness can supply particulars of the amount of traffic into Glasgow in 1849-50, though he will supply this information for 1868–69; 700–709.

Payment by houses according to the rent which they command, the rent being sometimes altogether disproportionate to the cost, 726, 727. 842, 843. 1048–1054——Further statement that witness does not object to the principle of a cumulo valuation distributed amongst the parishes, the objection being that the valuation, as now arrived at, is much too high, 737–744. 830–836——Opinion as to the fairness of the proposal that railways be rated at one-fourth of the valuation; precedents in various Acts for this arrangement, 770, 771. 846–848. 873–877. 965–970——Reference more especially to the Glasgow Court Houses Act as recognising the limitation of one-fourth, 771. 1003–1007. 1016–1019.

Very inappreciable contribution by railways to pauperism, 772. 776. 1008–1015—— Importance of railways in relieving the roads from traffic, whereas they are unfairly assessed in respect of the roads, 773–775. 976–982——Small average dividend paid by the Scotch railways as compared with the valuation, 777, 778. 883–895. 1026–1034 ——Illustrations of the severe pressure of the rates upon the Caledonian Company, 779–782——Statement as to railway shares or debentures being considered moveable property, 783, 784. 1020–1024——Important local improvement effected by railways, and great convenience rendered to the public, this being an argument against oppressive valuation, 785, 786. 789. 795–797. 808–810.

Varying state of public feeling in Scotland relative to the Bill, there being, however, a strong feeling that railways are over-valued and over-assessed, 787, 788——Explanation relative to the railway valuation in the parish of Dalry, and the amount of poor rates paid by the railway company, 790–796——Very few railways in operation before 1845: practice as to the valuation or assessment of these, 798–807——System of assessment between 1845 and 1854 further adverted to in connection with the appointment of a Government assessor in the latter year, 808–829.

Explanation

Report, 1870—*continued.*

Walker, John. (Analysis of his Evidence)—*continued.*

Explanation on the question of certain lines being rented or leased by other lines: argument that these cases offer no justification of the present mode of valuation with reference to the letting value, 878–883. 942–962. 989–1002——Instances of companies exercising running powers over other companies' lines under arrangements which leave a very small margin for covering working expenses, 896–915——Absence of any strict principle in arriving at valuations in England, 916——Payment by the Scotch railways of about one-twelfth of the whole rates and taxes, 917, 918——Total of between 57,000,000 *l.* and 58,000,000 *l.* as the expenditure on railways in Scotland, 919–923.

Important distinction between docks, and harbours, and railways, as regards the claim to deductions from the net revenue, 924–932——High rate of assessment in the case of many shops, hotels, &c., 933–937——Increased valuation of railways in the event of decreased expense in working, 937–939——Objection to the valuation, including 5 per cent. upon the cost of land purchased compulsory, 940. 971, 972——Explanation that it is not proposed to reduce the valuation as regards the stations, but only as regards the line of railway, 940. 965. 1075–1078.

Satisfaction of the companies if assessed at the same rate as prior to 1854; 962–964——Effect of the Bill to reduce the valuation to about one-third of the present amount, 967——Willingness of the companies fairly to consider a proposal for reducing the valuation one-half, 968–970——Full rating of the lands adjoining the railway adverted to with reference to the rating of the railway line, 971–975. 985–988.

Admission as to the value of the North British and other railways: that is, as determined by the dividends paid, 983, 984. 1025–1034——Statement as to the railways being public roads, 1035, 1036. 1079–1086——Non-assessment of ordinary roads, whereas witness's company pays 18,000 *l.* a year in rates and taxes, 1037, 1038, 1092–1096——Unmarketable character of railway property further adverted to, 1039–1044. 1050–1055——Witness repeats that railways can not fairly be assessed by means of a per-centage on their cost, 1045–1049.

Conclusion that the present valuation is greatly in excess of that arrived at in the case of any other property, 1055, 1056——Great excess of assessment of railway lines as compared with the assessment of adjoining land, even though the valuation of the former be reduced to one-fourth, 1057–1064. 1090, 1091——Expediency of legislation on the subject being of a conclusive character, 1065, 1066——Great gain to the companies if assessed at four times the former value of the ground taken by them for their lines and buildings, 1067–1074.

[Third Examination.]—Inability of witness to supply a comparative statement of Glasgow traffic in 1849 and 1869; 1097——Twofold increase in the poor rates paid by witness's company in the Barony parish, Glasgow, since 1849, *ib.*——Number of railway workmen's houses at Motherwell and Cowlairs, and amount of rents included in the railway valuation, *ib.*——Further details relative to the valuation of the Well Park Brewery, 1097–1101.

Approval of the object of the present Bill by the magistrates and town council of Edinburgh, 1097. 1105——Total of about 20,000 *l.* as the yearly amount of railway traffic in the parish of Dalry, 1027——Payment of income tax by the North British Company upon a net revenue of 694,000 *l.*, 1102–1104——Belief as to the City parochial Board of Edinburgh being opposed to the Bill, 1106, 1107.

Watching, &c. Additional deduction of 2 per cent. on the gross revenue allowed between 1863 and 1867 for watching, &c.; discontinuance of this allowance since 1867, one-half the cost of maintenance being now allowed, *Dods* 30–34.

Statement as to the deduction now allowed in respect of half of the maintenance of way having been accompanied by the discontinuance of the allowance for watching, &c., *Walker* 671–677.

Waterworks. Instances of waterworks voluntarily placed under witness for assessment, *Dods* 74–77——Similar principle in the valuation of waterworks as of railways, the gross revenue being first taken, the working expenses deducted, and deduction being also allowed for tenants' profits, *ib.* 74–86.

Numerous risks to which water companies are subject, *Ramsay* 1427–1430——Injustice in assessing railways and waterworks on the same principle as lands and houses, as the former cannot be brought to the test of rent, *ib.* 1431. 1443. 1447–1452——Great hardship of the present rating of waterworks, as adding nothing to the pauperism or the police, *ib.* 1443. 1448. 1452——Conclusion that the only fair system of dealing with waterworks, and also with railways, is to reduce the assessment to one-fourth the valuation arrived at by the assessor, *ib.* 1442–1452.

Statement to the effect that witness sees no reason why the per-centage of deduction should be less for a water company than a railway company, *Beattie* 2043–2050.

Return showing the valuation of different waterworks in each county and burgh, for the year 1869–70, *App.* 139, 140.

Report, 1870—*continued.*

Waverley Bridge Station (*Edinburgh*). Explanation relative to witness's valuation of the Waverley Bridge Station, *Dods* 235.

Well Park Brewery (*Glasgow*). Extremely low valuation of the Well Park Brewery, as compared with its valuation if dealt with in the same way as railways, *Walker* 500. 503.

Further statement as to the unduly low valuation of this brewery as compared with the valuation of railways, *Walker* 627–629. 1097–1101.

Wilson, Walter. (Analysis of his Evidence.)—Is President of the south of Scotland Chamber of Commerce, and is member of the parochial board of Hawick, 2560, 2561 ——Very general opinion in the south of Scotland that the assessment should be upon the net rental; evidence strongly in support of this view, 2562–2564. 2580–2587—— Satisfactory operation of the system of deductions at Hawick, 2562. 2588–2590——Decided objection to the proposal for valuing railways with reference to the dividend paid to the ordinary shareholders, 2562. 2565, 2566.

Great inequality in the valuation of house property, 2562, 2563. 2569——Suggestion for the valuation of houses as well as of land and heritages generally, by means of a percentage upon the cost, subject to due allowance for repairs, &c., 2562, 2563. 2569–2599 ——Undue concessions proposed to be given to railway companies by the Bill, 2564–2568——Opinion as to there being no great difficulty in classifying property with reference to deductions, so as to arrive at the net value in all cases, 2588–2599.

Working Expenses. Satisfactory data upon which witness arrives at the amount of the working expenses of each railway and at the cost of maintenance, *Dods* 253–261—— Increased valuation of railways in the event of decreased expense in working, *Walker* 937–939.

Workmen's Houses (*Railways*). Question considered whether railway companies' houses for workmen, and other railway buildings, are included in the railway valuation complained of by witness, *Walker* 654–667. 680–691——Number of railway workmen's houses at Motherwell and Cowlairs, and amount of rents included in the railway valuation, *ib.* 1097.

INDEX

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